IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.7863, 7868 and 7872 of 2026
and
W.M.P.Nos.8491, 8493, 8498, 8500, 8505 and 8508 of 2026

M/s.Shri Ponguru Blue Metal Mines,
Rep by its Partner
S.Shiva ... Petitioner in all W.Ps.

Vs.

1.The State of Tamil Nadu,
Rep by its Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George, Chennai – 600 009.

2.The Appellate Deputy Commissioner,
(GST Appeal), Salem.

3.The Assistant Commissioner,
(ST) Sooramangalam Assessment Circle,
Salem. ... Respondents in all W.Ps.

Prayer in W.P.No.7863 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the order dated 13.06.2024 and 02.02.2026 in Form GST DRC 07 in GSTIN No.33ADHFS8877M1Z6/2020-21 of the 3rd Respondent and quash the same.

Prayer in W.P.No.7868 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the order dated 13.06.2024 and 02.02.2026 in Form GST DRC 07 in GSTIN No.33ADHFS8877M1Z6/2021-22 of the 3rd Respondent and quash the same.

Prayer in W.P.No.7872 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the order dated 13.06.2024 and 02.02.2026 in Form GST DRC 07 in GSTIN No.33ADHFS8877M1Z6/2022-23 of the 3rd Respondent and quash the same.

For Petitioner (in all W.Ps)	:	Mrs.A.L.Gandhimathi Senior Counsel for Mr.A.Saravanan
For Respondents (in all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned orders all dated 13.06.2024 and 02.02.2026, whereby the demand on Seigniorage fee paid to the Government has been taxed on reverse charged basis on the Petitioner. These Writ Petitions have been filed only on 24.02.2026.

4. Under similar circumstances, cases have been remitted back to the Respondent to pass a order(s) on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Therefore, these cases are remitted back to the 3rd Respondent to pass an order subject to the Petitioner depositing 10% of the disputed tax confirmed vide each impugned orders in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Recovery of balance tax shall be however subject to orders of the Hon'ble Supreme Court on payment of Seigniorage fee or Royalty fee for quarrying. In case decision of the Hon'ble Supreme Court is in favour of the Petitioner, the tax amount now directed to be pre-deposit shall be refunded back or re-credited in the Petitioner's Electronic Cash Register. In case, the Hon'ble Supreme Court decides the case against the Petitioner, the Petitioner shall pay the tax amount subject to such amount as may be ordered to be paid.

7. Therefore, the Petitioner shall file a separate reply to the Show Cause Notices all dated 10.11.2025 in Form GST DRC-01 together with requisite documents to substantiate the case within such time.

8. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide each impugned orders, shall be adjusted towards the aforesaid pre-deposit of 10% as ordered above. This will be however subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulations, the 3rd Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3)

months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that attachment of Petitioner's bank account shall be lifted subject to Petitioner depositing 10% of the disputed tax confirmed vide each impugned orders as ordered above and subject to Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned order.

11. In case the Petitioner fails to comply with any of the stipulations, the 3rd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 3rd Respondent shall give due notice to the Petitioner.

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.02.2026

Neutral Citation: Yes / No
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To:

1.The State of Tamil Nadu,
Rep by its Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George, Chennai – 600 009.

2.The Appellate Deputy Commissioner,
(GST Appeal), Salem.

3.The Assistant Commissioner,
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C.SARAVANAN, J.

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