



WEB COPY

WP No. 19877 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 19877 of 2026
AND WMP NO. 21214 OF 2026

M/s.PG 14 Gobi Taluk Jally and Stone Workers,
Cooperative Society Ltd., Represented by its
Secretary, 0/2/417, Malaiyapalaiyam
Road, Bommiamman Koil, Olalakovil,
Gobichettipalayam, Erode District - 638 460.

..Petitioners

Vs

The Assistant Commissioner (ST) (FAC) State Tax
Officer - 1
Gobichettipalayam,
Erode District.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India to call for the records of the impugned order dated 23.02.2026 in DRC-07 *vide* Ref. No.ZD330226198994U passed by the respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner(s): Mr.Vasanthanayagan K

For Respondent(s): Ms.Amirta Poongodi Dinakaran



ORDER

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Heard both sides.

2. The writ petitioner challenges the impugned assessment order whereby GST has been levied on royalty and seigniorage charges payable on account of the writ petitioner's mining activities.

3. The case of the petitioner is that on mining activity, no GST is payable. The issue is awaiting final decision from the Hon'ble Supreme Court in a batch of cases in *Udaipur Chambers of Commerce and Industry and Others Vs. Union of India and Others* (Special Leave to Appeal (C)No.37326 of 2017). The Madras High Court has been taking a consistent stand keeping the recovery proceedings in abeyance pending disposal of the appeal by the Hon'ble Supreme Court. The assessment order was passed on 23.02.2026. The petitioner is given liberty to file statutory appeal to keep the issue alive. If the appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be numbered without reference to limitation. The petitioner need not make any pre-deposit in view of the decision of the Hon'ble Supreme Court.



This writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

27-05-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

nsd/bga

To
The Assistant Commissioner (ST) (FAC) State Tax
Officer - 1
Gobichettipalayam,
Erode District.



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G.R.SWAMINATHAN J.

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