



W.P.Nos.12632 and 12637 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12632 and 12637 of 2026

and

W.M.P.Nos.13787, 13788, 13791 and 13793 of 2026

M/s.Ultra Readymix Concrete (P) Ltd.,
Represented by its Chief Executive Officer
K.R.Ananth Kumar

... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore.

... Respondent in both W.Ps

Prayer in W.P.No.12632 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 of the respondent in his proceeding in GSTIN: 33AAACU7836K1Z2/2020-2021 and quash the proceeding dated 20.02.2026 passed therein.

Prayer in W.P.No.12637 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 of the respondent in his proceeding in GSTIN: 33AAACU7836K1Z2/2021-2022 and quash the proceeding dated 20.02.2026 passed therein.



W.P.Nos.12632 and 12637 of 2026

For Petitioner : Mr.B.Raveendran
(In both W.Ps)

For Respondent : Mr.V.Prashanth Kiran
(In both W.Ps) Government Advocate

COMMON ORDER

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

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

3. In these Writ Petitions, the Petitioner has challenged the impugned order(s) passed by the Respondent in GSTIN: 33AAACU7836K1Z2/2020-2021 and GSTIN: 33AAACU7836K1Z2/2021-2022 dated 20.02.2026 (digitally signed on 21.02.2026) under Section 74 of the respective GST Enactments.

4. The Petitioner has not obtained registration and has not paid GST to the Government on the Seigniorage fee/Royalty for quarrying and transporting of mines and minerals under the Reverse Charge Mechanism



W.P.Nos.12632 and 12637 of 2026

(RCM). The Petitioner had also not made any contributions to the District Mineral Foundation Trust (DMFT).

5. Under similar circumstances, this Court has passed orders by remitting the case back subject to the outcome of the decision of the Hon'ble Supreme Court regarding the dispute relating to levy of GST on the Seigniorage fee/Royalty paid for quarrying mines and minerals. In this connection, a reference is made to the decision of this Court in **S.Pichandhi, Proprietor of Sri Murugan Ready Mix Concrete and Blue Metal Industries, Vellore Vs. The Deputy State Tax Officer, Vellore Rural Assessment Circle, Vellore**, in W.P.Nos.35883 and 35889 of 2025 dated 25.09.2025. Relevant portion of the order is reproduced below:-

“3. In these Writ Petitions, the Petitioner has challenged the impugned Notices in FORM GST DRC-01A dated 16.06.2025 for the Tax Period 2021-2022 and 2020-2021 respectively.

4. The learned counsel for the Petitioner submits that the issue is now pending before the Hon'ble Supreme Court, as the dispute pertains to levy of GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral.

5. Considering the fact that the issue is pending before the Hon'ble Supreme Court, I am



WEB COPY



W.P.Nos.12632 and 12637 of 2026

inclined to dispose of these Writ Petitions at the admission stage, by directing the Respondent to keep all the proceedings in abeyance.

6. The Respondent shall await the orders to be passed by the Hon'ble Supreme Court and thereafter proceed in accordance with law. The Petitioner shall however deposit 10% of the disputed tax as security, in line with the directions issued in the Petitioner's own case earlier.”

6. Considering the facts and circumstances of the above case in W.P.Nos.35883 and 35889 of 2025, which are almost identical to the facts of the present cases, this Court is of the view that the aforesaid order will hold good in respect of the present Writ Petitions also. Accordingly, these Writ Petitions stand disposed of on the same terms. No costs. Connected Writ Miscellaneous Petitions are closed.

02.04.2026

Neutral Citation : Yes / No

arb

To:

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore.



WEB COPY



W.P.Nos.12632 and 12637 of 2026

C.SARAVANAN, J.
arb

W.P.Nos.12632 and 12637 of 2026
and
W.M.P.Nos.13787, 13788, 13791 and 13793 of 2026

02.04.2026