



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 20381, 20402, 20409 & 20415 of 2026
and WMP.Nos.21912, 21914, 21882, 21884,
21915, 21916, 21920 & 21922 of 2026**

In all four writ petitions:

Sarvah Infra Private Limited,
Represented by its Managing Director,
Shri Duddukuri Ravikumar,
Shoolagiri Block, SF No. 70/1E,
Mididhepalli Village Hosur Taluk,
Krishnagiri District 635105.

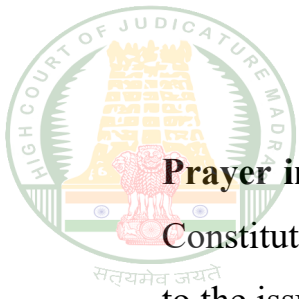
..Petitioner

Vs

The State Tax Officer (FAC) (Intelligence),
Adjudication and Legal Wing,
3/47 Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj.to Ashok Leyland Unit II,
Gandhi Nagar, Hosur 635109.

..Respondent

Prayer in W.P.No.20381 of 2026: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for records pertaining to the issue of the impugned Order dated 28.02.2025 along with summary to the order in the form DRC-07 bearing reference no. ZD330225301519P dated 28.02.2025 passed by the respondent and quash the same in as much as the impugned order lacks in jurisdiction, without the authority of law, and in contravention of the provisions of Section 74 of the CGST Act and articles 14, 19 (1) (g) and 265 of the Constitution.



Prayer in W.P.No.20402 of 2026: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for records pertaining to the issue of the impugned Order dated 28.02.2025 along with summary to the order in the form DRC-07 bearing reference no. ZD330225300878G dated 28.02.2025 passed by the respondent and quash the same in as much as the impugned order lacks in jurisdiction, without the authority of law, and in contravention of the provisions of Section 74 of the CGST Act and articles 14, 19 (1) (g) and 265 of the Constitution.

Prayer in W.P.No.20409 of 2026: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for records pertaining to the issue of the impugned Order dated 28.02.2025 along with summary to the order in the form DRC-07 bearing reference no. ZD330225302349Q dated 28.02.2025 passed by the respondent and quash the same in as much as the impugned order lacks in jurisdiction, without the authority of law, and in contravention of the provisions of Section 74 of the CGST Act and articles 14, 19 (1) (g) and 265 of the Constitution.

Prayer in W.P.No.20415 of 2026: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for records pertaining to the issue of the impugned Order dated 03.02.2025 along with summary to the order in the form DRC-07 bearing reference no. ZD3302250263470 dated 04.02.2025 passed by the respondent and quash the same in as much as the impugned order lacks in jurisdiction, without the authority of law, and in contravention of the provisions of Section 74 of the CGST Act and articles 14, 19 (1) (g) and 265 of the Constitution.

In all four writ petitions:

For Petitioner:

Mr. G.Natarajan



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For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

Orders in original imposing tax under applicable GST statutes on the
seigniorage/royalty fees payable to the Government of Tamil Nadu are under
challenge.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax),
accepts notice on behalf of the respondent.

3. In substantially similar circumstances, this Court, in order dated
30.01.2026 in W.P.No.2921 of 2026, set aside the impugned order on condition
that 10% of the disputed tax be paid by the petitioner. On instructions, learned
counsel for the petitioner agrees to remit 10% in respect of each assessment
order and has made an endorsement on the bundles to that effect.

4. Subject to fulfilment of the above condition, within thirty days from
the date of receipt of a copy of this order, impugned orders are set aside and
matters are remanded to the original authority. Any order issued pursuant to
such remand shall be kept in abeyance and not implemented until receipt of the
decision of the Hon'ble Supreme Court in S.L.P.No.37326 of 2017.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

10-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (FAC) (Intelligence),
Adjudication and Legal Wing,
3/47 Sapthagiri Complex,
Thorapalli Agraharam Village,
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