IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19687, 19691, 19818 & 19820 of 2026
and WMP.Nos.20989, 20992, 21140 & 21145 of 2026

M/s.A G P Blue Metals
Represented By Its Proprietor K.S.Rajenthiran,
S.F.No.144/4B, Caldenpet,
Kodangipalayam, Tirupur – 641401. ..Petitioner in all four WPs.

Vs

The Assistant Commissioner (ST)
Palladam-2 Assessment Circle, Palladam,
Tiruppur.
..Respondent in W.P.Nos.19687 & 19691 of 2026

The State Tax Officer,
Inspection – III,
Tiruppur Intelligence Division,
5/147, AEPC Building, Kaikatti Pudur,
Tiruppur Main Road, Avinashi – 641 654. ..Respondent in W.P.Nos.19818 & 19820 of 2026

Prayer in W.P.No.19687 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN - 33AHTPR5255J2ZP/2021-22, quash the order dated 20.03.2026.

Prayer in W.P.No.19691 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN - 33AHTPR5255J2ZP/2022-23, quash the order dated 20.03.2026.

Prayer in W.P.No.19818 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in Ref. No.33AHTPR5255J2ZP/2021-2022, quash the order dated 11.11.2025.

Prayer in W.P.No.19820 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in Ref. No.33AHTPR5255J2ZP/2022-2023, quash the order dated 11.11.2025.

For Petitioner:	Mr. P.V. Sudakar
For Respondent:	Ms. Amirta Poonkodi Dinakaran Government Counsel (Tax)

COMMON ORDER

In these four writ petitions, two orders pertaining to the assessment period 2021 – 2022 and two orders pertaining to the assessment period 2022 – 2023 are challenged.

2. The question that arises in these matters is with regard to levy of GST on seigniorage/royalty. In earlier cases wherein the same issue was raised, the

impugned orders were set aside subject to remittance of 10% of the disputed tax demand by the petitioner.

3. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand in relation to assessment period 2021 – 2022 and 2022 – 2023. He has made an endorsement to that effect on the bundles.

4. Accordingly, these writ petitions are disposed of on the following terms:

(i) Orders impugned herein are set aside and matters are remanded to the assessing officer subject to payment of 10% each in respect of the two assessment periods within thirty days from the date of receipt of a copy of this order.

(ii) The fresh assessment shall be subject to final orders of the Supreme Court in relation to levy of GST on seigniorage.

There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

1. The Assistant Commissioner (ST)
Palladam-2 Assessment Circle, Palladam,
Tiruppur.

2.The State Tax Officer,
Inspection – III,
Tiruppur Intelligence Division,
5/147, AEPC Building, Kaikatti Pudur,
Tiruppur Main Road, Avinashi – 641 654.

WP Nos. 19687, 19691, 19818 & 19820 of 2026
and WMP.Nos.20989, 20992, 21140 & 21145 of 2026

09-06-2026