



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19869 of 2026
and W.M.P.Nos.21207 & 21208 of 2026**

Tvl R.M. Blue Metals
Rep. by its Proprietrix,
Jothimani, aged about 56 years,
W/o. Saravanan,
No. 75 Nachipalayam, Madukkarai,
Coimbatore district 641 105

..Petitioner(s)

Vs

1. The Commissioner Of Commercial Taxes
O/o. The Principal and special commissioner of
Commercial taxes,
Ezhilagam, Chepauk,
Chennai 600 005
2. The Commercial Tax Officer/ The Assistant
Commissioner (ST)(FAC)
PERUR ASSESSMENT CIRCLE,
Commercial taxes building, First Floor,
Dr. Balasundaram Road,
Coimbatore 641 018

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for records pertaining to
impugned order of the 2nd respondent in Ref. No. ZD331225445241U/ 2021-
22 dated 30.12.2025 and quash the same.



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For Petitioner(s):

M/s.Rooban B

For Respondent(s):

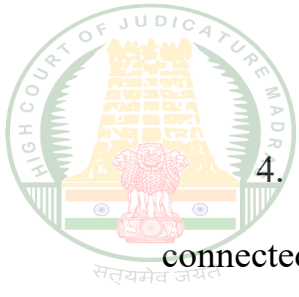
Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 30.12.2025 imposing GST on seigniorage / royalty is challenged in this writ petition.

2. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

3. In similar matters, this Court has set aside orders impugned subject to remittance of 10% of the disputed tax demand. Accordingly, the impugned order is set aside on condition that the petitioner remits 10% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order. The Assessing Officer is directed to provide a fresh opportunity to the petitioner thereafter issue a fresh order. Such order shall be subject to the final orders of the Hon'ble Supreme Court in cases wherein the imposition of GST of seigniorage is under consideration.



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

10-06-2026

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

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Chennai 05
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SENTHILKUMAR RAMAMOORTHY, J.

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