IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19133 & 19139 of 2026
and WMP.Nos.20405, 20409, 20412 & 20413 of 2026

In both WPs.

Arumugam Kumaresan
S.F.377/1, SAPPATTANAICANPALAYAM,
PULIYANKADU, MORATTUPALAYAM POST,
UTHUKULI R.S., Tiruppur,
Tamil Nadu 638752

..Petitioner

Vs

Assistant Commissioner(ST)(FAC),
Office of the Commercial tax officer,
Chennimalai Asst. Circle, Erode
3rd floor, New Integrated Tax Building
SF No. 400/ 1, 7, 8, 46 Pudur B village,
Erode 638 002.

..Respondent

Prayer in W.P.No.19133 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 on the file of the Respondent of Order in Reference No. ZD331225434807D passed under Section 73 of the TNGST Act, 2017 dated 29.12.2025 for the FY:2021-2022 passed by the Respondent and quash the same as illegal and not in accordance with law.

Prayer in W.P.No.19139 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 on the file of the Respondent of Order in Reference No. ZD3301261926287 passed under Section 73 of the TNGST Act, 2017 dated

28.01.2026 for the FY:2022-2023 passed by the Respondent and quash the same as illegal and not in accordance with law.

In both WPs.

For Petitioner: Mr. Sivaraman R

For Respondent: Mr. L. Gokulraj, 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. Mr. L. Gokulraj, 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.

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.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner(ST)(FAC),
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3rd floor, New Integrated Tax Building
SF No. 400/ 1, 7, 8, 46 Pudur B village,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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