



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 22205 to 22207 of 2026
and WMP.Nos.24108 to 24110 of 2026**

In all WPs.

M/S. PMG Blue Metals,
Represented by its Proprietrix P.Vasanthamani,
No.1/165, Perumagoundampalayam village,
Palladam, Tiruppur - 641662.

..Petitioner

Vs

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

..Respondent

Prayer in W.P.No.22205 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 : 33AIXPV8216G1ZN/2020-21, quash the order dated 06.04.2026.

Prayer in W.P.No.22206 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 33AIXPV8216G1ZN/2021-22, quash the order dated 06.04.2026.

Prayer in W.P.No.22207 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 33AIXPV8216G1ZN/2022-23, quash the order dated 06.04.2026.



In all WPs.

For Petitioner:

Mr. P.V.Sudakar

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For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

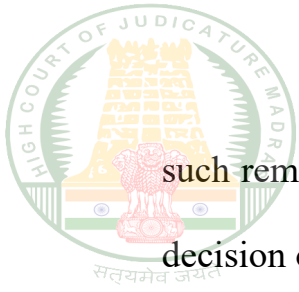
COMMON ORDER

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. R. Sethu Prabakaran, 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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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.

23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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



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WP Nos. 22205 to 22207 of 2



SENTHILKUMAR RAMAMOORTHY J.

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