



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos.22661, 22664 & 22668 of 2026
and WMP Nos.24579, 24572 & 24585 of 2026**

Ms A Dakshanamoorthy
Represented by its Proprietor
Mr. A Dhakshinamoorthy,
No.139, Sakthi Nagar, Thenkuthu,
Kurinipadi Taluk, Tamilnadu

..Petitioner(s) in all
WP's

Vs

The State Tax Officer,
Office of the Deputy Commercial Tax officer,
Cuddalore Taluk, Cuddalore, Tamilnadu.

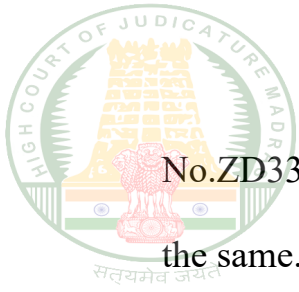
..Respondent(s) in
W.P.Nos.22661, 22664
of 2026

The Deputy State Tax Officer 2,
Office of the Deputy Commercial Tax officer,
Cuddalore Taluk, Cuddalore, Tamilnadu.

..Respondent(s) in
W.P.No.22668 of 2026

PRAYER in W.P.No.22661 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the Respondent herein in its Impugned order in GSTIN 332500004571TMP/2020-2021 dated 29.12.2025 along with the Consequential order in Form ASMT- 15 along with Form DRC-07 bearing Reference

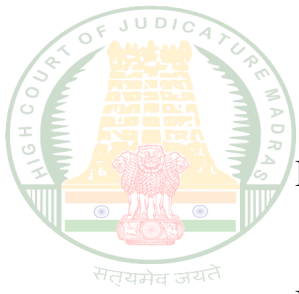


No.ZD331225432439G dated 29.12.2025 for the tax period 2020-21, and quash the same.

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PRAYER in W.P.No.22664 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in impugned Order in FORM GST ASMT 15 bearing ref No. ZD331225433626I dated 29.12.2025 along with the summary thereof in FORM GST DRC 07 bearing ref No. ZD331225433626I dated 29.12.2025 attached with the Annexure vide GSTIN 332500004572TMP/2021-22 dated 29.12.2025 passed by the respondent for the 2021-22 to quash the same.

PRAYER in W.P.No.22668 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in impugned Order in FORM GST ASMT 15 bearing ref No. ZD330226186128D dated 21.02.2026 along with the summary thereof in FORM GST DRC 07 bearing ref No. ZD330226186128D dated 21.02.2026 attached with the Annexure vide GSTIN 332500004573TMP/2022-23 dated 21.02.2026 passed by the respondent for the 2022-23 to quash the same.



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For Petitioner(s):
in all WP's

M/s. R. Hemalatha

For Respondent(s):
in all WP's

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

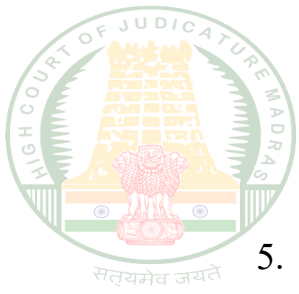
COMMON ORDER

In all these writ petitions, orders imposing GST on seigniorage / royalty are challenged on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner relies on an earlier order of this Court dated 17.04.2026 in W.P.No.15121 of 2026, which pertains to the same petitioner.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, accepts notice for the respondent.

4. In similar cases, wherever an assessment order has been issued, such orders have been set aside subject to the condition that the petitioner remits 10% of the tax demanded under the impugned order. On instructions, learned counsel for the petitioner agrees to remit 10% of the tax demand under both orders impugned herein. She has made an endorsement to that effect on the bundle.



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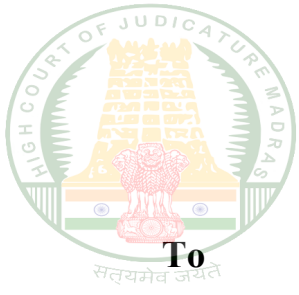
5. Since the legal issue as to whether GST may be imposed on seigniorage is pending consideration before the Hon'ble Supreme Court, any orders passed pursuant to this remand shall be subject to the outcome of proceedings before the Supreme Court. Therefore, such orders shall not be implemented until the decision of the Supreme Court is received.

6. With these observations, the orders impugned herein are set aside and these matters are remanded for re-consideration, subject to the condition that the petitioner remits 10% of the tax demand within *thirty days* from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within *three months* from the date of remittance of 10% of the tax demand by the petitioner.

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

24-06-2026

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

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The State Tax Officer,
Office of the Deputy Commercial Tax officer,
Cuddalore Taluk, Cuddalore, Tamilnadu.

The Deputy State Tax Officer 2,
Office of the Deputy Commercial Tax officer,
Cuddalore Taluk, Cuddalore, Tamilnadu.



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WP Nos. 22661 & 22664 of 2



SENTHILKUMAR RAMAMOORTHY J.

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and WMP Nos.24579, 24572 & 24585 of 2026**

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