



WEB COPY



W.P.No.50099 of 2025
and WMP Nos.56027 & 56028 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50099 of 2025
and
WMP Nos.56027 & 56028 of 2025

M/s.RMK Sands Private Limited,
Flat No.4A, No.28, 4th Floor,
Voora JK Tower,
Bazaullah Road, T.Nagar,
Chennai – 600 017.
Rep. by its Authorized Signatory
Mr.N.Kumaran

... Petitioner

Vs.

The Assistant Commissioner (ST),
Tiruvanmiyur South – III,
Chennai South,
Chennai – 600 041.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent relating to the impugned notice vide Ref. No.ZD3304252296784 dated 30.04.2025 along with the summary of SCN in ZD3304252296784 (Ref No.OBS-1878193 (21-22) dated 30.04.2025 and quash the same.

For Petitioner : Mr.Sankar Varadharajan

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Show Cause Notice in Form GST DRC-01 dated 30.04.2025 issued for the Tax Period April 2021 – March 2022.

4. The learned counsel for the petitioner submits that the demand proposed in the Show Cause Notice pertains to levy of GST on the Siegniorage fee/ Royalty paid for quarrying and transporting mineral and the issue is now pending before the Hon'ble Supreme Court.

5. Considering the fact that the issue is pending before the Hon'ble Supreme Court, this Writ Petition is disposed of, by directing the Respondent



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to keep all further proceedings in abeyance pursuant to the impugned Show Cause Notice issued to the petitioner for the said tax period subject to the petitioner depositing 10% of the disputed tax as security within 30 days of receipt of this order.

6. The Respondent shall await the orders to be passed by the Hon'ble Supreme Court and thereafter proceed in accordance with law.

7. This Writ Petition stands disposed of with the above directions.
No costs. Consequently, connected Writ Miscellaneous Petitions are close.

02.01.2026

Neutral Citation : Yes /No
mtl

To:

The Assistant Commissioner (ST),
Tiruvanmiyur South – III,
Chennai South,
Chennai – 600 041.



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C.SARAVANAN, J.

mtl

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