IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3420 of 2026 and W.M.P.No.3851 and 3852 of 2026
and
W.P.No.3423 of 2026 and W.M.P.Nos.3855 and 3856 of 2026
and
W.P.No.3442 of 2026 and W.M.P.Nos.3870 and 3871 of 2026

E.Muthu Krishnan Bluemetal Suppliers,
Rep.by Elumalai Muthukrishnan-Aged about 37 years
221, Chenjiyamman Kovil Street,
Mamandur, Tiruvannamalai,
Tamil Nadu 631 702. ... Petitioner in all cases

Vs.

State Tax Officer,
Office of State Tax Officer,
Vandavasi Assessment Circle,
Vandavasi Town – 604 408. ... Respondent in all cases

Prayer in W.P.No.3420 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Show Cause Notice issued by the Respondent in GSTIN:33CIIPM6481R1ZF/2022-23 dated 30.09.2025 along with Summary of Show Cause Notice in Form GST DRC-01 bearing Reference No:ZD330925446340G dated 30.09.2025 and quash the same.

Prayer in W.P.No.3423 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Show Cause Notice issued by the Respondent in GSTIN:33CIIPM6481R1ZF/2021-22 dated 30.09.2025 along with Summary of Show Cause Notice in Form GST DRC-01 bearing Reference No:ZD330925443768T dated 30.09.2025 and quash the same.

Prayer in W.P.No.3442 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Show Cause Notice issued by the Respondent in GSTIN:33CIIPM6481R1ZF/2020-21 dated 30.09.2025 along with Summary of Show Cause Notice in Form GST DRC-01 bearing Reference No:ZD33092544074D dated 30.09.2025 and quash the same.

For Petitioner : M/s.Rukmani Venugopalan in all cases

For Respondent : Mrs.P.Selvi,
Government Advocate in all cases

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COMMON ORDER

Mrs.P.Selvi, learned Governmnet Advocate takes notice for the Respondent in all cases.

2. These Writ Petition are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In these writ petitions, the petitioner has challenged the impugned Show Cause Notices all dated 30.09.2025, pased bythe Respondent for the tax periods 2020-2021, 2021-2022 and 2022-2023, wherein the tax liabilities on account of RCM on Seignorage fee and Non/short reporting of outward suplies, have been prposed against the petitioner.

4. It is noticed that the petitioner has not filed replies to the respective Show Cause Notices impugned in these Writ Petitions.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax proposed in each of the impugned Show Cause Notices as a condition for *denovo* adjudication.

6. Under similar circumstances, cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the tax liability depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass orders on merits subject to the Petitioner depositing 10% of the disputed tax proposed in each of the Show Cause Notices in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The Revenue shall pass orders in respect of the impugned Show Cause Notices dated 13.09.2025, subject to the decision of the Hon'ble Supreme Court on the Seigniorage fee / royalty payable to the Government for the minerals.

9. Within such time, the Petitioner shall also file replies to the impugned Show Cause Notices in GST DRC-01 dated 30.09.2025 together with requisite documents to substantiate the defence.

10. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.02.2026

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Neutral Citation: Yes / No
To:
State Tax Officer,
Office of State Tax Officer,
Vandavasi Assessment Circle,
Vandavasi Town – 604 408.

C.SARAVANAN, J.

nvi

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