IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4723, 4725, 4727 & 4731 of 2026
and
W.M.P.Nos.5262, 5263, 5265, 5266, 5268, 5269, 5270, 5272, 5273 & 5274 of 2026

Mr.Karubala Munisamy Gopalaiah
Proprietor of Sri Thirumala Earth Movers,
4/861-1, Sembarasanapalli,
Karubala, Hosur, Krishnagiri,
Tamil Nadu – 635 117.

... Petitioner in all W.Ps.

Vs.

1.The Deputy Commissioner (CT),
Deputy Commissioner (Appeals), Hosur.

2. The State Tax Officer,
The Office of the Assistant Commissioner,
Hosur North.2, Assessment Circle, Hosur
Commercial Taxes Building, Second Floor,
Hosur.

... Respondents in W.P.Nos.4723 & 4725 of 2026

1. The State Tax Officer,
Hosur (North) – II Assessment Circle,
Commercial Taxes Department,
3rd Floor, Seetha Ram Nagar Medu,
Hosur – 635109.

2. The Branch Manager,
Indian Bank, RVN Plaza, 120/2,
Denkanikottah Road opp Govt. General,
IFSC Code: IDIB000H011.

3. The Branch Manager,
State Bank of India,
Krishnagiri High Road,
Kamandoddi, Hosur,
Tamil Nadu – 635109.

... Respondents in W.P.Nos.4727 & 4731 of 2026

PRAYER in W.P.No.4723 of 2026:- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in Form GST APL – 02 vide Reference No. ZD331225046330Y dated 03.12.2025, quash the same while directing the 1st Respondent to re-dispose the appeal filed by the petitioner bearing online filing Reference No.AD331125004331X, dated 04.11.2025 on merits.

PRAYER in W.P.No.4725 of 2026:- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in Form GST APL – 02 vide Reference No. ZD331225038554K dated 03.12.2025, quash the same while directing the 1st Respondent to re-dispose the appeal filed by the petitioner bearing online filing Reference No.AD331125008337H, dated 06.11.2025 on merits.

PRAYER in W.P.No.4727 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 in GSTIN: 33ALVPG1986F1ZT/2025/A2 dated 21.08.2025 along with its accompanying Form GST DRC – 13 dated 21.08.2025, served by the 1st Respondent upon the 2nd Respondent, quash the same.

<u>PRAYER in W.P.No.4731 of 2026:-</u> Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in GSTIN: 33ALVPG1986F1ZT/2025 dated 22.10.2025 along with its accompanying Form GST DRC – 13 dated 22.10.2025 served by the 1st Respondent upon the 3rd Respondent, quash the same.

For Petitioner : Mr.K.A.Parthasarathy
(In all writ Petitions)

For Respondents : Mr.P.Selvi,
Government Advocate (Crl.side).
(In all writ petitions)

<u>ORDER</u>

By this common order, all the above writ petitions are disposed of.

2. In W.P.Nos.4723 and 4725 of 2026, the petitioner has challenged the impugned orders dated 03.12.2025, whereby the appeals against the respective original orders for the relevant tax periods were rejected on the ground of limitation. In W.P.Nos.4727 & 4731 of 2026, the petitioner has challenged the consequential recovery proceedings arising from the aforesaid impugned orders.

3. These proceedings do not raise any substantial question of law and relate only to the tax already demanded and confirmed against the petitioner in respect of royalty charges (seigniorage fee) payable to the Government of Tamil Nadu for extraction of minerals under the Mines and Minerals Act, 1957. The question as to whether tax is leviable on reverse seigniorage fee payable by a

licensee is presently sub judice before the Hon'ble Supreme Court. The appeal preferred against the original orders has already been disposed of and the matters stand remitted, awaiting the decision of the Hon'ble Supreme Court.

4. In the circumstances, all recovery proceedings are directed to be kept in abeyance and the respondents shall await for the decision of the Hon'ble Supreme Court. In the event the levy is upheld, the petitioner shall pay the demanded tax together with interest and penalty, as imposed. Conversely, if the levy if held to be unjustified, the respondents shall pass a reasoned and speaking order dropping the recovery proceedings.

5. Accordingly, these writ petitions are disposed of in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

17.02.2026

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To:

1.The Deputy Commissioner (CT),
Deputy Commissioner (Appeals), Hosur.

2. The State Tax Officer,
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Hosur North.2, Assessment Circle, Hosur
Commercial Taxes Building, Second Floor,
Hosur.

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Commercial Taxes Department,
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C.SARAVANAN, J.

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