BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)Nos.11949, 11950 & 11951 of 2026
and
W.M.P(MD)Nos.9069, 9075 & 9084 of 2026

Tvl.P.Chinnathambi,
Temporary GSTIN. 332500003064TMP,
Represented by its Proprietor P.Chinnathambi,
Andigoundampatti,
Kannivadugapatty,
Manapparai,
Tiruchirappalli,
Tamil Nadu – 621 302. ... Petitioner in all W.Ps'

vs.

The Deputy State Tax Officer - 2,
Manapparai Assessment Circle,
Manapparai,
Tamil Nadu. ... Respondent in all W.Ps'

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order bearing reference no vide TMP

GSTIN.332500003064TMP/2020-21 dated 03.11.2025; TMP GSTIN. 332500003064TMP/2021-22 dated 29.10.2025 and TMP GSTIN. 332500003064TMP/2022-23 dated 29.10.2025 issued by the respondent and quash the same.

In all W.Ps:-

For Petitioner	: Ms.J.Maria Sanjana
For Respondent	: Mr.R.Suresh Kumar Additional Government Pleader

COMMON ORDER

These Writ Petitions are filed challenging the impugned orders in TMP GSTIN.332500003064TMP/2020-21 dated 03.11.2025; TMP GSTIN.332500003064TMP/2021-22 dated 29.10.2025 and TMP GSTIN. 332500003064TMP/2022-23 dated 29.10.2025, respectively, issued by the respondent. The impugned orders are orders of assessment passed under Section 74 of the Tamil Nadu Goods and Services Act, 2017.

2.The learned counsel for the petitioner would submit that the subject matter in dispute pertains to the levy of GST on seigniorage fees, which is presently pending before the Hon'ble Supreme Court of India.

Pending the same, this Court has already held that the authorities shall await for the orders of the Hon'ble Supreme Court of India.

3.Per contra, the learned Additional Government Pleader would submit that this Court has been directing the proceedings to be completed; however, the orders of the Appellate Authority were directed to be kept in abeyance until the orders are passed by the Hon'ble Supreme Court of India.

4.The learned Additional Government Pleader would produce the orders passed by this Court in ***M/s.Marginal M sand, Represented by its proprietor, S.Abraham Muller vs. the State Tax Officer and another (W.P(MD)No.22159 of 2025 etc)*** and ***Tvl.Rajapalayam Cement and Chemicals Limited vs. the Assistant Commissioner (W.P(MD)No.32352 of 2025)***.

5.A perusal of the same, it can be seen that while granting permission to the assessing authorities to complete the proceedings, this

Court directed that final orders shall not be passed and that the authorities have to await the orders of the Hon'ble Supreme Court of India.

6.As far as the present case is concerned, it is seen that the orders of assessment have been passed. However, the petitioner did not avail the opportunity when the show cause notice was issued and also failed to submit the necessary documents factually supporting their claim.

7.In view thereof, considering the fact that the very incidence of tax itself is at large, I am of the view that the petitioner can be granted an opportunity. Normally, this Court imposes a condition of deposit of 25% while granting such an opportunity on equitable considerations. However, since in this case the very incidence of tax itself is at large, no such additional condition is imposed on the petitioner.

8.These Writ Petitions are allowed on the following terms:-

i. The impugned orders dated 03.11.2025, 29.10.2025 and 29.10.2025 shall stand set aside and the matters shall stand remanded back to the file of the respondent for fresh consideration.

ii. Within two weeks from the date of receipt of a web copy of the order, the petitioner shall file such reply along with supporting documents in support of their claim and it is for the respondent to consider the matter afresh. However, final orders shall be kept in abeyance until the orders are passed by the Hon'ble Supreme Court of India.

iii. If the order is in favour of the petitioner, then there is no difficulty.

iv. If the order results in the assessment of tax or imposition of penalty, the same shall be communicated to the petitioner. However, enforcement and further demand of the liability so determined shall be kept in abeyance until the judgment of the Hon'ble Supreme Court of India.

v. As and when the Hon'ble Supreme Court of India pronounces its

Judgment, the petitioner shall be entitled to take further steps, subject to the outcome of the said Judgment.

No costs. Consequently, connected Miscellaneous Petitions are closed.

22.04.2026

NCC : Yes / No
ps

To

The Deputy State Tax Officer - 2,
Manapparai Assessment Circle,
Manapparai,
Tamil Nadu.

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)Nos.11949, 11950 & 11951 of 2026

22.04.2026