BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15607 of 2026
and
W.M.P(MD)No.11703 and 11705 of 2026

Sakthivel ... Petitioner(s)

– Vs. -

1.The Commercial Tax Officer,
O/o the State Tax Officer,
Vedasanthur Assessment Circle,
Dindigul.

2.The Branch Manager,
Hdfc Bank,
Ground Floor Poovathal Complex Palani Main Road Aathumedu
Vedasandur Dindigul

3.SSS Granites,
Represented By its Managing Partner T Sivakumar,
No 351 Nallur Village,
Kulithalai Thaluk,
Karur - 639 110. ... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED Mandamus, or any other appropriate Writ, order or direction, calling for the records leading to the issuance of assessment order bearing No. ZD331225324842M dated 20.12.2025 passed by the First Respondent herein and quash the same and direct the First Respondent to revoke the lien or attachment made to the bank account of the Petitioner lying with the Second Respondent and pass such further or other orders as this Hon'ble Court may deem fit and proper under the circumstances of the case and this render justice.

For Petitioner :M/s.S.P.Sri Harini
For Respondents :Mr.P.Sudarkodi Nachiyar
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned assessment order dated 20.12.2025. The same is an order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2.The crux of the submissions made by the learned counsel for the petitioner is that one of the discrepancies in the impugned order relates to seigniorage fee. The same is since subject matter of various litigations and now the matter is pending before the Hon'ble Supreme Court and the Division Bench in ***WP.No.30974 of 2023 etc.,(TVL Venkatachalam vs. Assistant Commissioner Sales tax***) have given detailed directions as to the manner in which the adjudication should be made and it should be kept in abeyance until the 9 Judge Bench of the Hon'ble Supreme Court decides the issue.

3.Additionally, the learned counsel would submit that in this case, the very liability itself is questioned as it is alleged that the respondents are confusing the liability of a partnership firm with the petitioner himself. That was also not considered in proper perspective in the impugned order.

4.Per Contra, the learned Government Standing Counsel would submit that it is for the assessee to have brought in such materials before the assessment authority to claim the discrepancy and the claim is not relatable to him, but to a different firm. As far as the seigniorage fee is concerned, the usual orders are being passed and the matter is pending before the Hon'ble Supreme Court.

5.I have considered the rival submissions made on either side and perused the material records of the case.

6.Considering the nature of submissions made, and the usual order that is being passed with reference to the liability of tax on the seigniorage fee, I am of the view that in order to redress the grievance of the petitioner, the writ petition is disposed of on the following terms:

(i)Within a period of four weeks from the date of receipt of web copy of the order, the petitioner shall deposit 10% of the disputed tax amount.

(ii)Upon such deposit, the impugned order dated 20.12.2025 bearing reference No. ZD331225324842M, shall stand set aside and the matter shall stand remanded back to the file of the respondent.

(iii)It will be open for the petitioner to raise all the issues both relating to the Seigniorage Fee and also relating to the identity of the taxable person and it is for the respondent to consider the matter afresh and pass orders in accordance with law.

(iv)Even if any order is passed holding the petitioner's liable and as far as the liability relating to seigniorage fee is concerned, such adjudication will be kept in abeyance as directed by the Hon'ble Division Bench in *Tvl.Venkatachalam case(cited supra)* and further demands and excess, steps will be taken only after the decision of the Hon'ble Supreme Court depending on the outcome.

(v)In view of the assessment order itself being set aside by this Court, the freezing of the bank account, if any, shall stand raised.

(vi)No costs. Consequently, connected miscellaneous petitions are closed.

10.06.2026

NCC:Yes/No
Ns

To

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D.BHARATHA CHAKRAVARTHY, J.

Ns

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