BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**09.06.2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15321 of 2026
and
W.M.P(MD)Nos.11467 and 11468 of 2026

Tvl. Siva Blue Metals
Rep. by its Proprietor, R.Siva
S/o. Ramaraj,
No.18, Rajagopalapuram Athumedu,
Vedasandur,
Dindigul-624 710. ... Petitioner

.Vs.

The Proper Officer,
Vedasandur Assessment Circle,
Office of the State Tax Office,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impuged order passed by the respondent in Reference No.ZD3312253647179 and ARN No.AD330725067194Z for the Assessment year 2021-2022, dated 23.12.2025 and quash the same.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned order in Reference No.ZD3312253647179 and ARN No.AD330725067194Z for the Assessment year 2021-2022, dated 23.12.2025 issued by the respondent. The impugned order is the order of assessment passed under Section 73 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 Government Standing Counsel 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 Government Standing Counsel 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 order of assessment has 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.This Writ Petition is allowed on the following terms:-

(i)The impugned order dated 23.12.2025 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.

(vi)No costs. Consequently, connected Miscellaneous Petitions are closed.

09.06.2026

NCC : Yes/No
sji

D.BHARATHA CHAKRAVARTHY.,J.

sji

To

The Proper Officer,
Vedasandur Assessment Circle,
Office of the State Tax Office,
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Sub Collector Office Road,
Dindigul.

W.P(MD)No.15321 of 2026

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