



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 11448 of 2026
and WMP No. 12482 of 2026**

1. Mr.Kandiappagounder Ravi

Petitioner(s)

Vs

The Assistant Commissioner (ST),
Palladam-1 Circle,
No.10,Pollachi Main Road,
Palladam,Tamil Nadu.

Respondent(s)

For Petitioner(s): Mr.A.N.R.Jayaprathap

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice on behalf of Respondent and seeks time to file a counter.

2.The case of the Petitioner appears to be that, although the Petitioner had been issued with a mining license by the Department of Geology and Mining, and has paid seigniorage fees directly to the Government and GST was paid by the partnership firm, viz., M/s.S.R.Blue Metal. It is submitted that Petitioner is



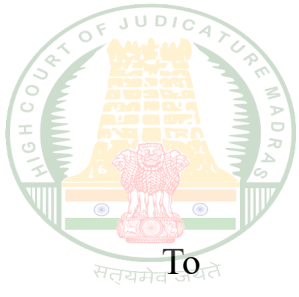
now being subjected to tax twice: first, in his individual capacity, because the Petitioner holds the mining license for the Department of Geology and Mining, and second, in the name of the partnership firm, for which the tax has already been paid. Hence, it is contended that this amounts to double taxation.

3. Under these circumstances, the respondent was directed to keep the recovery proceedings in abeyance for a period of four weeks. Following the same, the respondent is directed to keep the recovery proceedings in abeyance for a period of four weeks from today. Meanwhile, Respondent is directed to file a counter.

4. Post this case on 23.04.2026.

24-03-2026

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
ssr



To

WEB COPY

The Assistant Commissioner (ST),
Palladam-1 Circle,
No.10,Pollachi Main Road,
Palladam,Tamil Nadu.



WEB COPY

4/4

WP No. 11448 of 2



C.SARAVANAN J.

SSR

WP No. 11448 of 2026

24-03-2026