



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

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WP No13932, 13935 & 13940 of 2026 &

WMP.Nos.15173, 15176, 15179, 15181, 15186 & 15188 of 2026

M Vasanthakumar
S/o. Manokaran,
119, Mayflower, Sakthigarden,
Nanjundapuram Road,
Coimbatore -641 045

..Petitioner(s)
in all WPs

Vs

The Assistant Commissioner (ST)
Trichy Road Circle,
Coimbatore-641 018

..Respondent(s)
in all WPs

Common Prayer : Writ Petitions filed under Article 226 of Constitution of India to call for the records relating to the impugned order of the respondent passed in the proceedings in Ref TRN 332500004370TMP/2020-21, 332500004370TMP/2021-22 and 332500004370TMP/2022-23, dated 10.02.2026 for levying GST on the Seigniorage fee /Royalty and DMFT charges paid for quarrying and transporting mineral for the tax period F.Y.2020-21 to F.Y.2022-23, quash the same.

For Petitioner(s): M/s. V.Sanjeevi
K. Muthukumarasamy

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran Govt. Advocate



COMMON ORDER

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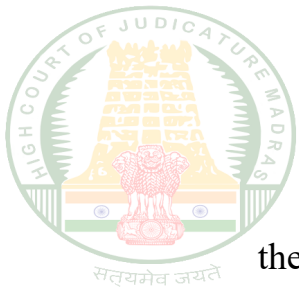
Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders in Ref TRN 332500004370TMP/2020-21, 332500004370TMP/2021-22 and 332500004370TMP/2022-23, dated 10.02.2026 for levying GST on the Seigniorage fee /Royalty and DMFT charges paid for quarrying and transporting mineral for the tax period F.Y.2020-21 to F.Y.2022-23.

4. In similar Writ Petitions in W.P.Nos.46943 & 46946 of 2025, this Court by an Order dated had passed the following Order :

“5. Considering the fact that the issue is pending before the Hon’ble Supreme Court, I am inclined to dispose of these Writ Petitions at the admission stage, by directing the Respondent to keep all the proceedings to abeyance.



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6. The Respondent shall await the orders to be passed by the Hon'ble Supreme Court and thereafter proceed in accordance with law. The petitioner shall however deposit 10% of the disputed tax as security, in line with the directions issued in the similar cases earlier.

7. These Writ Petitions stand disposed of with the above observations. No costs. Connected miscellaneous petitions are closed.”

5. Since the issue involved in these Writ Petitions are also similar, these cases are remitted to the respondent for passing fresh Orders on merits, in terms of the above Order.

6. With these observations, these Writ Petitions are disposed of. No costs. Connected miscellaneous petitions are closed.

15-04-2026

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

vrc

To
The Assistant Commissioner (ST)
Trichy Road Circle, Coimbatore-641 018.



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C.SARAVANAN, J.

VRC

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