IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.15295 & 15298 of 2026
and
W.M.P.Nos.16501 & 16505 of 2026

G. Mathiyazhagan ... Petitioner in both W.Ps

Vs.

Deputy State Tax Officer-I,
Thiruvannamalai-1. ... Respondent in both W.Ps

Prayer in W.P.No.15295 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned show cause notice passed by the respondent in FORM ASMT-14 vide GSTIN/Tmp.ID: NA/332500006480TMP/2021-2022, dated 03.11.2025 under Section 63 of the Act for the financial year 2021-2022 to quash the same.

Prayer in W.P.No.15298 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned show cause notice passed by the respondent in FORM GST ASMT-14 vide GSTIN/Tmp.ID: NA/332500006480TMP/2022-2023, dated 03.11.2025 under Section 63 of the Act for the financial year 2022-2023 to quash the same.

For Petitioner in both W.Ps : M/s.E.Keerthavarshini

For Respondent in both W.Ps : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In these Writ Petitions, the petitioner has challenged the respective show cause notices issued for the respective assessment years as detailed below:

S.No.	Writ Petition No.	Date of impugned show cause notice	Assessment Year
1.	15295/2026	03.11.2025	2021-2022
2.	15298/2026	03.11.2025	2022-2023

4. The proposal in the aforesaid notices pertains to the seigniorage fee payable by the petitioner under Reverse Charge Mechanism.

5. Since the issue is pending before the Hon'ble Supreme Court, the cases are remitted back to the respondent to pass a fresh order, after the decision of the Hon'ble Supreme Court is available. This is subject to the petitioner depositing 10% of the disputed tax demanded under the respective show cause notices either in cash or from the Petitioner's Electronic Cash Register, and filing a reply to the said notices along with supporting documents, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. It is needless to state that, before passing any such orders, the petitioner shall be heard.

7. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed *in limine* today.

8. These writ petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

21.04.2026

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer-I,
Thiruvannamalai-1.

C.SARAVANAN, J.

raja

W.P.Nos.15295 & 15298 of 2026

21.04.2026