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W.P.Nos.46943 and 46946 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46943 & 46946 of 2025

and

W.M.P.Nos.52432, 52434 & 52438 of 2025

C.SARAVANAN,J.,

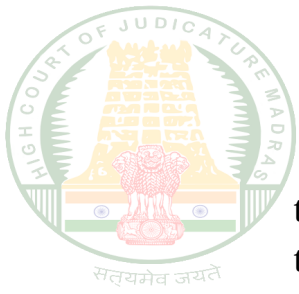
These cases are listed under the caption “for being mentioned”.

2. The learned counsel for the petitioner has brought to the attention of this Court that there is a slight mistake in the transcription in the orders passed by this Court on 05.12.2025. Although the portion of the order is more or less the same.

3. Under these circumstances, the order dated 05.12.2025 is recalled and substitute with the following order:

“5. Under similar circumstances, cases have been remitted back to pass an order on terms subject to such Assessee depositing 10% to 100% of the tax proposed in Show Cause Notices depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in these cases.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass an order subject to the Petitioner depositing 10% of the disputed tax in cash or from



WEB COPY



W.P.Nos.46943 and 46946 of 2025

the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 24.07.2025 together with requisite documents to substantiate the defence.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and petitioner not being in arrears of any other amount barring the amount demanded vide the impugned notice.

10. In case the petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner."

4. In the order dated 25.09.2025 in the case of one S.Pichandhi in W.P.Nos.35883 and 35889 of 2025 wherein this Court has held as under:

"3. In these Writ Petitions, the Petitioner has challenged the impugned Notices in FORM GST DRC-01A dated 16.06.2025 for the Tax Period 2021-2022 and 2020-2021 respectively.



WEB COPY



W.P.Nos.46943 and 46946 of 2025

4. The learned counsel for the Petitioner submits that the issue is now pending before the Hon'ble Supreme Court, as the dispute pertains to levy of GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral.

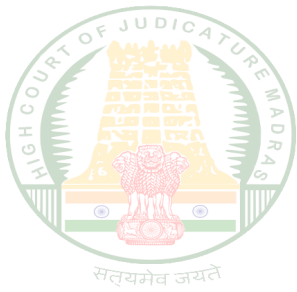
5. Considering the fact that the issue is pending before the Hon'ble Supreme Court, I am inclined to dispose of these Writ Petitions at the admission stage, by directing the Respondent to keep all the proceedings in abeyance.

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 Petitioner's own case earlier."

5. These Writ Petitions are disposed of in terms of the aforesaid order dated 25.09.2025 in W.P.Nos.35883 and 35889 of 2025 directing the petitioner shall deposit 10% of the disputed tax as a security as ordered above.

3. The learned Government Advocate for the Respondent also confirms the same.

4. Recording the same, Paragraph No.5 of the order dated 05.12.2025 shall be modified by substituting



W.P.Nos.46943 and 46946 of 2025

WEB COPY

“5. Under similar circumstances, cases have been remitted back to pass an order on terms subject to such Assessee depositing 10% to 100% of the tax proposed in Show Cause Notices depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in these cases.

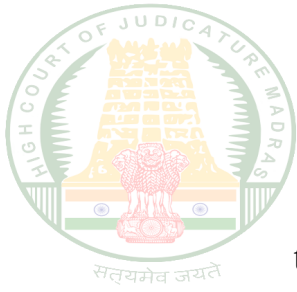
6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass an order subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Witin such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 24.07.2025 together with requisite documents to substantiate the defence.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as order above and petitioner not being in arrears of any other amount barring the amount demanded vide the impugned notice.

10. In case the petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.



W.P.Nos.46943 and 46946 of 2025

11. Needless to state, before passing any such order,
the Respondent shall give due notice to the Petitioner.”

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5. Registry is directed to carry out necessary corrections and issue fresh order copy to the parties. All other observations made in the order dated 05.12.2025 remains unaltered.

09.01.2026

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Note: Issue order copy on 12.01.2026



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W.P.Nos.46943 & 46946 of 2025 and
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