



**W.P.(MD) No.1234 of 2026**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED: 21.01.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.1234 of 2026**  
**and W.M.P.(MD)No.974 of 2026**

Tvl.Sri Agencies,  
Rep.By its Proprietor N.Govindarajan,  
No. 377/12H, Poigaipatty, Manapparai,  
Trichy District – 621306.

... Petitioner

**Vs**

The State Tax Officer,  
Manapparai Assessment Circle,  
Manapparai, Trichy District.

... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN. 33BTZPG5793D1Z7/ 2022-23 dated 25.08.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

|                |                                            |
|----------------|--------------------------------------------|
| For Petitioner | : Mr.A.Satheesh Murugan                    |
| For Respondent | : Mr.R.Sureshkumar,<br>Addl. Govt. Pleader |



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## **ORDER**

Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

2. The learned counsel for the petitioner would submit that the issue involved in this case is pertaining to levy of GST on royalty payable to the Government. Further, he would submit that the aforesaid issue is the subject matter of an appeal, which is pending before the Hon'ble Supreme Court. Hence, he requested this Court to grant interim stay in the present case.

3. Considering the submissions made by the learned counsel for the petitioner, there shall be an order of interim stay.

4. Post the matter on **16.02.2026**.

**21.01.2026**

vsm

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**To**

The State Tax Officer,  
Manapparai Assessment Circle,  
Manapparai, Trichy District.



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**KRISHNAN RAMASAMY, J.**

vsm

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