



W.P.(MD)No.14253 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.05.2026

CORAM

THE HONOURABLE **Mr.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.(MD)No.14253 of 2026 &  
W.M.P(MD)No.10669 of 2026

S.Balasubramani

...Petitioner

vs.

The State Tax Officer,  
Mudhukulathur Assessment Circle,  
Mudhukulathur,  
Ramanathapuram District.

....Respondent

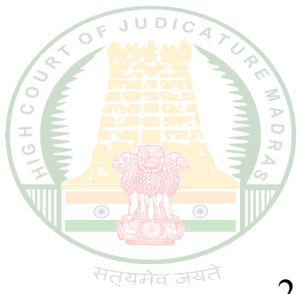
Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC -07, in Reference No.ZD331025379164J dated 31.12.2025, for the Assessment Year 2021-2022, passed by the respondent and quash the same.

For Petitioner : Mr.B.Vijay Karthikeyan

For Respondent : Mr.M.Gangatharan,  
Government Advocate

**ORDER**

This Writ Petition challenges the impugned order of assessment dated 31.12.2025 passed under Section 74 of the Tamil Nadu Goods and Services Act.



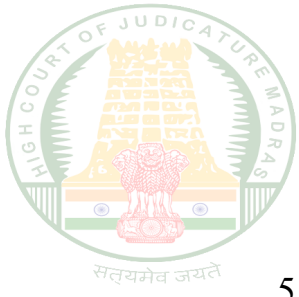
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2.The controversy pertains to whether the seigniorage fee paid by the petitioner, amounting to a sum of Rs.22,19,420/-, can be subjected to tax at the rate of 18%.

3.Learned counsel on both sides would submit that the issue is at large before the Honorable Supreme Court of India in *Udaipur Chambers of Commerce and Industry and others Vs. Union of India and others (SLP (Civil) No.37326 of 2017)*, in which an interim order has also been granted by the Hon'ble Supreme Court of India.

4.In view thereof, the impugned order of assessment and the consequent demand, if any, shall be kept in abeyance, pending the decision of the Hon'ble Supreme Court of India. If the verdict of the Hon'ble Supreme Court of India is in favour of the revenue, a further cause of action to challenge the impugned order, including by way of filing a statutory appeal, shall arise from the date of receipt of the judgment of the Hon'ble Supreme Court of India. If the judgment of the the Hon'ble Supreme Court of India is in favour of the assessee, all further proceedings pursuant to the impugned orders shall stand dropped.



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5. Accordingly, this Writ Petition is disposed of. No costs.

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Consequently, connected Miscellaneous Petition is closed.

20.05.2026

NCC : Yes/No

*mbi*

To

The State Tax Officer,  
Mudhukulathur Assessment Circle,  
Mudhukulathur,  
Ramanathapuram District.



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**D.BHARATHA CHAKRAVARTHY, J.**

*mbi*

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**20.05.2026**