



W.P(MD)No.14948 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED :05.06.2026

CORAM:

**THE HON'BLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

W.P(MD)No.14948 of 2026

and

W.M.P(MD)No.11250 of 2026

Tvl.Manickavasagam S.
332500004524TMP,
1/132, Vagudy, Muthanenthal
Manamadurai
Sivagangai.

... Petitioner

.Vs.

The Proper Officer/Commercial Tax Officer,
Commercial Tax Building,
Sivagangai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records in GST ASMT 15 Temporary ID:332500004524 TMP/2020-2021, dated 24.02.2026 on the file of the respondent and quash the same as illegal, arbitrary and aainst the principles of natural justice.

For Petitioner

: Mr.S.Karunakar

For Respondent

: Mr.R.Parthiban

Government Standing Counsel



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ORDER

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This Writ Petition is filed challenging the impugned order in GST ASMT 15 Temporary ID: 332500004524 TMP/2020-2021, dated 24.02.2026 issued by the respondent. The impugned order is the order of assessment passed under Section 74 of the Tamil Nadu Goods and Services Act, 2017.

2.The learned counsel for the petitioner would submit that the subject matter in dispute pertains to the levy of GST on seigniorage fees, which is presently pending before the Hon'ble Supreme Court of India. Pending the same, this Court has already held that the authorities shall await for the orders of the Hon'ble Supreme Court of India.

3.Per contra, the learned Additional Government Pleader would submit that this Court has been directing the proceedings to be completed; however, the orders of the Appellate Authority were directed to be kept in abeyance until the orders are passed by the Hon'ble Supreme Court of India.



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4.The learned Additional Government Pleader would produce the orders passed by this Court in *M/s.Marginal M sand, Represented by its proprietor, S.Abraham Muller vs. the State Tax Officer and another (W.P(MD)No.22159 of 2025 etc)* and *Tvl.Rajapalayam Cement and Chemicals Limited vs. the Assistant Commissioner (W.P(MD)No.32352 of 2025)*.

5.A perusal of the same, it can be seen that while granting permission to the assessing authorities to complete the proceedings, this Court directed that final orders shall not be passed and that the authorities have to await the orders of the Hon'ble Supreme Court of India.

6.As far as the present case is concerned, it is seen that the order of assessment has been passed. However, in this case though the petitioner had filed a reply, the same was not considered by the respondent.

7.In view thereof, considering the fact that the very incidence of tax itself is at large, I am of the view that the petitioner can be granted an



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opportunity. Normally, this Court imposes a condition of deposit of 25% while granting such an opportunity on equitable considerations. However, since in this case the very incidence of tax itself is at large, no such additional condition is imposed on the petitioner.

8. This Writ Petition is allowed on the following terms:-

(i) The impugned order dated 24.02.206 shall stand set aside and the matters shall stand remanded back to the file of the respondent for fresh consideration.

(ii) Within two weeks from the date of receipt of a web copy of the order, the petitioner shall file such additional reply along with supporting documents in support of their claim and it is for the respondent to consider the matter afresh. However, final orders shall be kept in abeyance until the orders are passed by the Hon'ble Supreme Court of India.

(iii) If the order is in favour of the petitioner, then there is no difficulty.

(iv) If the order results in the assessment of tax or imposition of penalty, the same shall be communicated to the petitioner. However,



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enforcement and further demand of the liability so determined shall be kept in abeyance until the judgment of the Hon'ble Supreme Court of India.

(v)As and when the Hon'ble Supreme Court of India pronounces its Judgment, the petitioner shall be entitled to take further steps, subject to the outcome of the said Judgment.

(vi)No costs. Consequently, connected Miscellaneous Petition is closed.

05.06.2026

NCS : Yes/No
Ns

To
The Proper Officer/Commercial Tax Officer,
Commercial Tax Building,
Sivagangai.



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D.BHARATHA CHAKRAVARTHY.,J.

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ORDER MADE IN
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