

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 452 of 2026**

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KRUPALU QUARRY WORKS
Versus
UNION OF INDIA & ORS.

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Appearance:

UCHIT N SHETH(7336) for the Petitioner(s) No. 1

GOVERNMENT PLEADER for the Respondent(s) No. 2,4

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,3

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 16/01/2026

ORAL ORDER**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Registry shall accept appearance note of learned Standing Senior Counsel Ms.Maithili Mehta on behalf of the respondent(s), as and when it is filed.

2. Learned advocate Mr.Sheth has submitted that that similar matters pertaining to GST on royalty on mining lease is pending for adjudication before this Court being Special Civil Application No.11563 of 2023 and allied matters. He has further submitted that pursuant to the impugned show-cause notice, the adjudication process is going on and therefore, prayer is made for restraining the respondents from passing the final order.

3. **Notice** returnable on **12.03.2026**. Learned Senior Standing Counsel Ms.Mehta waives service

of notice for and on behalf of the respondent Nos.1 and 3.

4. By way of ad-interim relief, the adjudication process pursuant to the impugned show-cause notice may continue however, the respondents authorities shall not pass the final order without prior permission of this Court during pendency of this petition. In the meantime, the parties shall complete their pleadings.

5. To be heard with Special Civil Application No.11563 of 2023 with allied matters. Direct service is permitted.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(PRANAV TRIVEDI, J)

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