

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 620 of 2025**

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MADHUSUDHAN BHATT S/O VRAJLAL NARSI BHATT
Versus
UNION OF INDIA & ORS.

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Appearance:

UCHIT N SHETH(7336) for the Petitioner(s) No. 1
MR. TRUPESH KATHIRIYA, AGP for the Respondent(s) No. 2
MR SIDDHARTH H DAVE(5306) for the Respondent(s) No. 1,3,4

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE D.N.RAY

Date : 20/01/2025

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned advocate Mr. Uchit N. Sheth appearing for the petitioner and learned advocate Mr. Siddharth Dave appearing on advance copy for the respondent Nos. 1, 3 and 4.
2. It was submitted by learned advocate Mr. Uchit N. Sheth that similar matter 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.
3. It was further submitted that pursuant to the impugned show cause notice, the adjudication process is going on and

therefore, the prayer is made for restraining the respondents for passing the final order.

4. Considering the above submissions, issue Notice returnable on 30th January, 2025.

5. 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.

6. To be heard with Special Civil Application No. 11563 of 2023 and allied matter. Direct service, through E-mail, is permitted.

(BHARGAV D. KARIA, J)

(D.N.RAY,J)

BINA SHAH