

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 3058 of 2024**

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SIDDHI VINAYAK MINERALS
Versus
UNION OF INDIA & ORS.

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Appearance:

MR MAHESH K POOJARA(5879) for the Petitioner(s) No. 1
for the Respondent(s) No. 1,3,4,5 for the Respondent(s) No. 2

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE NIRAL R. MEHTA

Date : 23/02/2024

ORAL ORDER

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

1. Heard learned advocate Mr. Mahesh K. Poojara for the petitioner and learned Assistant Government Pleader Mr. Raj Tanna for the respondent No. 2.

2. It was submitted that similar matters being Special Civil Application NO. 18175 of 2023 and other allied matters are pending for adjudication before this Court pertaining to the issue of levy of GST on royalty on service by way of grant of mineral exploration and mining rights.

3. It is submitted by the learned advocate for

the petitioner that the petitioner is willing to deposit the principle amount of tax under protest before the respondents subject to final outcome of the petition.

4. Considering the request so made, on deposit of the principle amount of disputed tax under protest before the respondent authorities which will be subject to outcome of this petition, the assessment proceedings can go on but no final order shall be passed without the permission of this Court.

5. Issue **Notice** returnable on **21st March, 2024**. Direct service for respondent no.5 is permitted. Let this matter be heard with Special Civil Application NO.18175 of 2023.

(BHARGAV D. KARIA, J)

(NIRAL R. MEHTA, J)

PALAK