

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2966 of 2026**

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HITESH MANHARBHAI VAGHELA

Versus

UNION OF INDIA & ORS.

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Appearance:

ASHVA LEGAL ADVISORS LLP(13473) for the Petitioner(s) No. 1

MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1

MS ANCHAL A PODDAR(13386) for the Petitioner(s) No. 1

MR HARSHVARDHAN SHARMA ASSISTANT GOVERNMENT PLEADER for the
Respondent(s) No. 3,4,5

MR ANKIT SHAH for the Respondent(s) No. 1

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

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA***and******HONOURABLE MR. JUSTICE PRANAV TRIVEDI*****Date : 05/03/2026****ORAL ORDER*****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)***

1. Heard learned advocate Mr. Avinash Poddar appearing for the petitioner.

2. It was submitted by learned advocate Mr. Avinash Poddar 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 the 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** making it returnable on **12.03.2026**. Learned advocates appearing for the respective respondents waive service of notice.

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 the pendency of this petition. In the meantime, the parties shall complete their pleadings.

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

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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