

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 3003 of 2026**

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MANGALMURTI QUARRY WORKS

Versus

UNION OF INDIA & ORS.

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Appearance:

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

MS POOJA ASHAR, AGP 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 : 06/03/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Heard learned advocate Mr. Uchit N. Sheth for the petitioner.

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 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 respondent 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

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

Sd/-
(PRANAV TRIVEDI,J)

MAHESH/06