

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 8878 of 2026**

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DINESHKUMAR AND CO
Versus
UNION OF INDIA & ORS.

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Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1
MR RAJ TANNA, AGP for the Respondent(s) No. 2,4
MR ANKIT SHAH with MR PRADIP D BHATE(1523) for the Respondent(s)
No. 1

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 06/07/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Heard learned advocate Mr.Abhay Desai for the petitioner.
2. Learned advocate Mr.Abhay Desai in the course of arguments, relied upon the order passed by the Co-ordinate Bench of this Court in the case of Gujmin Industry Association v. Union of India reported in 2019 (20) G.S.T.L. 11 (Guj.) with regard to the controversy regarding issue of levy of GST on royalty.
3. Rule and Notice as to interim relief, returnable on 12.08.2026.
4. There shall be ad-interim relief in terms of paragraph No.9(G). To

be heard with Special Civil Application No.11563 of 2023 and Special Civil Application No. 1452 of 2026.

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

Sd/-
(VAIBHAVI D. NANAVATI,J)

K.K. SAIYED/8