

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 9443 of 2024**

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M/S MARUTI STONE CRUSHER

Versus

UNION OF INDIA & ORS.

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Appearance:

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

MR VIRAL A BHAGDEV(11266) 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

for the Respondent(s) No. 1,2,4,5

ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP for the
Respondent(s) No. 3

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CORAM: **HONOURABLE MR. JUSTICE BHARGAV D. KARIA**

and

HONOURABLE MR. JUSTICE NIRAL R. MEHTA

Date : 15/07/2024

ORAL ORDER**(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Learned advocate Mr. Avinash Poddar for the petitioner submitted that the issue involved in this petition pertains to show cause notice dated 17.10.2023 issued under Section 74 of the Gujarat Goods and Sales Tax Act, 2017, for levy of GST on the royalty paid by the petitioner for quarry lease granted by the State Government.

2. It was submitted that similar matters are pending before this Court being Special Civil

Application No.11563 of 2023 and allied matters.

3. Issue **Notice** returnable on **24.07.2024**.

4. In the meanwhile, no coercive action shall be taken by the respondents during the pendency of this petition.

5. To be heard with Special Civil Application No.11563 of 2023 and allied matters. Direct service, through e-mail, is permitted.

(BHARGAV D. KARIA, J)

(NIRAL R. MEHTA, J)

URIL RANA