IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 11563 of 2023

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M/S. SAURASHTRA MINERALS PVT.LTD.
Versus
UNION OF INDIA

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Appearance:
AMAL PARESH DAVE(8961) for the Petitioner(s) No. 1,2
MR PARESH M DAVE(260) for the Petitioner(s) No. 1,2
for the Respondent(s) No. 1,2,3,4

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CORAM: **HONOURABLE MR. JUSTICE VIPUL M. PANCHOLI**
and
HONOURABLE MR. JUSTICE DEVAN M. DESAI

Date : 07/07/2023

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE VIPUL M. PANCHOLI)

1. Learned Advocate, Mr. Dave, appearing for the petitioner, referred to the averments made in the memo of the petition, so also the documents and the decisions, which are rendered in similar type of cases, produced on the record.

1.1 It was submitted that the issue of applicability of the Service Tax on yearly installments due after 01.04.2016, in respect of assignment of right to use any natural resource, more specifically, a mining lease granted by government in the context of notification No. 25/2012-S.T., Dated: 20.06.2012, read with Notification No. 22/2016, Dated: 13.04.2016, issued by the Government of India was challenged by the concerned petitioners before the Rajasthan High Court, which dismissed the same.

1.1.1 Being aggrieved with the same, the concerned petitioners have preferred Special Leave to Appeal (C) Nos. 3150-3155 of 2018, where, the Hon'ble Apex Court has granted stay in favour of the concerned appellants.

1.2 It was, further, submitted that this Court in the case of '***GUJMIN INDUSTRY ASSOCIATION VS. UNION OF INDIA***', reported in 2019 (20) G.S.T.L. 11 (Gujarat), and other similar types of matters has also granted stay in favour of the concerned petitioners

1.3 At this stage, it was also pointed out that, now, by way of impugned notification, the Respondent-authorities have decided to levy goods and service tax on the royalty paid by the petitioner to the State Government towards the mining lease, which is not permissible.

2. Heard. Considering the submissions made, so also the decisions rendered in similar types of cases, as referred to herein above, where, the concerned Courts have admitted the matters and have also granted interim relief in favour of the concerned petitioners, **RULE.**

2.1 Issue ***NOTICE*** as to interim relief, making the same returnable on ***2ND AUGUST, 2023***. Direct service is permitted.

(VIPUL M. PANCHOLI, J)

(D. M. DESAI,J)

UMESH/-