

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 15277 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 15278 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 15338 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 15347 of 2025**

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NILKANTH STONE INDUSTRIES**Versus****UNION OF INDIA & ORS.**

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Appearance:**UCHIT N SHETH(7336) for the Petitioner(s) No. 1****MR HARSHVARDHAN SHARMA AGP for the Respondent(s) No. 2,4****MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,3,5**

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA**and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 17/11/2025****COMMON 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 **08.01.2026**. 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)

Radhika / 10,11,17 & 19