

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 17184 of 2024**

=====

MESSRS HARSHVARDHAN MOHANBHAI BHAVANI THROUGH ITS PROP
HARSHVARDHAN MOHANBHAI BHAVANI

Versus
THE UNION OF INDIA & ORS.

=====

Appearance:

MR TUSHAR HEMANI, LD.SR.ADV WITH MR DHAVAL SHAH(2354) for the
Petitioner(s) No. 1

MR SIDDHARTH H DAVE(5306) for the Respondent(s) No. 2,3,4

=====

CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE D.N. RAY

Date : 20/12/2024

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned Senior Advocate Mr. Tushar Hemani with learned advocate Mr. Dhaval Shah for the petitioner and learned advocate Mr. Siddharth H. Dave for the respondents.

2. It was submitted by learned Senior Advocate Mr. Tushar Hemani for the petitioner 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 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** returnable on **30th January, 2025**.

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 pendency of this petition.

6. To be heard with Special Civil Application No.11563 of 2023 and allied matter. Direct service, through E-mail, is permitted.

(BHARGAV D. KARIA, J)

(D.N.RAY,J)

PALAK