

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 17440 of 2025**

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UMIYA QUAIIRY WORKS THROUGH ITS PARTNER AMITKUMAR
VASANTBHAI PATEL

Versus
UNION OF INDIA & ORS.

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Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1
MS SHRUNJAL SHAH, AGP for the Respondent(s) No. 2,4
MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,3

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 23/12/2025**ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Heard learned advocate Mr.Abhay Desai for the petitioner.

Learned advocate Mr.Abhay Desai in the course of arguments, relied upon the order passed by the Coordinate Bench of this Court in the case of Gujmin Industry Association Vs. Union Of India, 2019 (20) G.S.T.L. 11 (Guj.) with regard to the controversy regarding issue of levy of GST on royalty.

Rule and Notice as to interim relief, returnable on 08.01.2026.

There shall be an *ad-interim relief* in terms of paragraph No.9(G).

To be heard with Special Civil Application No.11563 of 2023.

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

Sd/-
(PRANAV TRIVEDI,J)

MAHESH/11