

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3353/2026

M/s. Nirania Mines, 64, Udhyog Nagar, Vki Area, Sikar Road, Jaipur, Rajasthan, 302013 Through Its Partner Mr. Babu Lal Kumawat S/o Bhagirath Kumawat.

-----Petitioner

Versus

- 1 Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.
- 2 The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C Scheme, Jaipur.
- 3 The State Of Rajasthan, Through Chief Commissioner, State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur.
- 4 The Assistant Commissioner (State Tax), Circle-B, Ward-II, Jaipur-IV, Rajasthan.

-----Respondents

For Petitioner(s)	:	Mr. Pankaj Ghiya Mr. Mayank Vyas Mr. Kuldeep Kumar Sharma
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal Mr. Yuvraj Singh Rajawat

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BIPIN GUPTA
Order

05/05/2026

1. Learned counsel for the petitioner, faced with the situation that issue with regard to payment of GST on royalty is still pending adjudication before the Constitution Bench of the Apex Court, prays for withdrawal of this writ petition with liberty to file an appropriate appeal before the authority which would, of course, be governed by the final adjudication of the issue by the Apex Court.

2. Considering the issue presently, we condone any delay in filing of the appeal and grant 15 days' time to file appropriate appeal.

3. The writ petition is accordingly disposed of.

(BIPIN GUPTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

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