

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 9916/2021
M/s Udaipur Mineral Development Syndicate Pvt. Ltd.
-----Petitioner

Versus
Union Of India & Ors.
-----Respondents

Connected with
D.B. Civil Writ Petition No. 9918/2021
M/s Udaipur Mineral Development Syndicate Pvt. Ltd.
-----Petitioner

Versus
Union Of India & ors.
-----Respondents

D.B. Civil Writ Petition No. 9921/2021
M/s Udaipur Mineral Development Syndicate Pvt. Ltd.
-----Petitioner

Versus
Union Of India & Ors.
-----Respondents

D.B. Civil Writ Petition No. 9922/2021
M/s Udaipur Mineral Development Syndicate Pvt. Ltd.
-----Petitioner

Versus
Union Of India & Ors.
-----Respondents

D.B. Civil Writ Petition No. 9923/2021
M/s Udaipur Mineral Development Syndicate Pvt. Ltd.
-----Petitioner

Versus
Union Of India & ors.
-----Respondents

D.B. Civil Writ Petition No. 9924/2021
M/s Udaipur Mineral Development Syndicate Pvt. Ltd.
-----Petitioner

Versus
Union Of India
-----Respondent

D.B. Civil Writ Petition No. 9925/2021



M/s Udaipur Mineral Development Syndicate Pvt. Ltd.

-----Petitioner

Versus

Union Of India & Ors.

-----Respondents

For Petitioner(s) : Mr. Gunjan Pathak with
Mr. Aditya Bohra

For Respondent(s) :

HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL
HON'BLE MR. JUSTICE SANJEET PUROHIT

Order

24/09/2025

Learned counsel for the petitioners submits that though, this Court has already dismissed the writ petitions involving identical controversy between the same parties in the case of **M/s Udaipur Mineral Development Syndicate Pvt. Ltd versus Union of India & Ors.** vide order dated 17.12.2021 in **D.B. Civil Writ Petition No.7647/2021**, on the basis of Supreme Court Judgment in the case of **Union of India & Ors. versus VKC, Footsteps India Pvt. Ltd.(Civil Appeal No.4810/2021)** decided on 13.09.2021. However, a recent Supreme Court judgment passed in the case of **Assistant Commissioner of Central Tax versus Gemini Edibles and Fats India Pvt. Ltd. [(2025) 30 Centax 194]** answers the question involved in his favour.

List these matters on 07.10.2025 as prayed.

(SANJEET PUROHIT),J

(MAHENDAR KUMAR GOYAL),J