HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 17725/2025

M/s Mateswari Minerals

----Petitioner

Versus

Director General of Goods and Service Tax Intelligence, & Ors.

----Respondents

For Petitioner(s)	:	Ms. Shradha Agarwal Mr. Aryan Singh Chouhan
For Respondent(s)	:	Mr. Kinshuk Jain, Senior Standing Counsel (for respondent Nos.1,2 & 6) Ms. Mahi Yadav, Additional Advocate General (through VC) with Mr. Aaditya Godara, Assistant Additional Advocate General Mr. Rohan Mittal Ms. Harshita Sharma for respondent Nos.4 & 5) Ms. Anushka Khandelwal on behalf of Additional Solicitor General (ASG) for respondent No.3

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

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

28/11/2025

1. Issue notice to the respondents.

2. Mr. Kinshuk Jain, Senior Standing Counsel, accepts notice on behalf of respondent Nos.1, 2 & 6.

3. Ms. Anushka Khandelwal, Advocate appears on behalf of Additional Solicitor General, accepts notice on behalf of respondent No.3.

4. Ms. Mahi Yadav, Additional Advocate General appears through VC, accepts notice on behalf of respondent Nos.4 & 5.

5. Service is treated to be complete.

6. Learned counsel for the petitioner has invited our attention to the order dated 12.12.2022 passed in D.B. Civil Writ Petition No.17266/2022 titled ***M/s Galaxy Mining and Royalties Located At 701 vs. State of Rajasthan***, wherein this Court has passed following order:-

> "The petitioner is an Excess Royalty Collection Contractor and its job is to collect royalty on mining as an agent of the State Government. This job of collecting royalty was treated as a service rendered by the State and was taxed under the reverse charge mechanism. However with effect from 26.07.2018 on the basis of the report of the Fitment Committee, Entry 65-B was introduced in the exemption notification and the GST on the said collection was exempted with effect from 26.07.2018, but not from the date of commencement of the GST regime i.e. 01.07.2017. Accordingly, respondents have worked out demand on the basis of the audit report dated 16.08.2022 in relation to the GST on the above subject for the period prior to 26.07.2018.
> The submission of learned counsel for the petitioner is that it is the petitioner who is rendering service to the State Government and not the other way around and therefore, no GST is leviable upon it and as such the demand of GST from 01.07.2017 till 26.07.2018 is totally illegal and without jurisdiction.
> Issue notice to the respondents by registered post, returnable within six weeks.
> List for admission/final disposal immediately thereafter.
> Until further orders of this Court, the effect and operation of the impugned order dated 16.08.2022 shall remain in abeyance."

7. Considering the issue being similar, the aforesaid order shall also apply to the present case and the show cause notice dated 28.05.2025 shall be kept in abeyance.

8. List this case on 15.01.2026 along with D.B. Civil Writ Petition No.18252/2025 titled ***M/s Mateshwari Minerals LLP vs. Director General of Goods and Service Tax Intelligence,***

& Ors., D.B. Civil Writ Petition No.7277/2022 titled ***M/s Om Shiv Neelkanth Associates vs. Union of India, Ministry of Finance (Department of Revenue) & Others*** and D.B. Civil Writ Petition No.17266/2022 titled ***M/s Galaxy Mining and Royalties Located At 701 vs. State of Rajasthan***.

(MANEESH SHARMA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

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