

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 18252/2025

M/s Mateshwari Minerals LLP

----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. Heard on application No.1/2025 seeking to amend the writ petition.
7. Upon due consideration, prayer is allowed. Amended copy of the writ petition is taken on record.
8. Learned counsel for the petitioner submits that the issue raised is identical to the issue as raised in 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.***
9. We have considered 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*** and finding the issue being similar, we direct that no coercive steps shall be taken to his recovery and the order dated 12.11.2025 shall be kept in abeyance.
10. List this case on 15.01.2026 along with D.B. Civil Writ Petition No.17725/2025 titled ***M/s Mateswari Minerals 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 for final argument at this stage.

11. In the meanwhile, learned counsel appearing for GST shall also come with the reply.

(MANEESH SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

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