
(2023) 04 RAJ CK 0125
In the Rajasthan High Court
Case No : Civil Writ Petition No. 4602 Of 2023

Rajasthan Granite Mining Association	Vs	APPELLANT
Union Of India And Others		RESPONDENT

Date of Decision : 12-04-2023

Acts Referred:

Citation : (2023) 04 RAJ CK 0125

Hon'ble Judges : Vijay Bishnoi, J;Praveer Bhatnagar, J

Bench : Division Bench

Advocate : D.D. Thanvi, Amit Vyas, Sandeep Shah, Abhimanyu Singh Rathore

Final Decision : Dismissed

Judgement

The present writ petition has been filed by the petitioner challenging the show cause notice/assessment orders issued by the respondent - GST Department raising demand of GST on royalty paid to the respondent - Mining Department towards mining lease.

Mr. Sandeep Shah, learned AAG/Sr. Advocate has submitted that the issue involved in this writ petition has already been decided by this Court vide order dated 29.09.2022 rendered in Shree Basant Bhandar Int Udyog Vs. Union of India & Ors. (D.B. Civil Writ Petition No.5678/2022) and other connected writ petitions while relying on the order dated 27.09.2022 passed by the Jaipur Bench of this Court in the bunch of writ petitions led by Sudershan Lal Gupta Vs. Union of India & Ors. (D.B. Civil Writ Petition No.8109/2022).

It is argued that in Sudershan Lal Gupta's case (supra), the Division Bench of this Court has held that the action of respondents with regard to imposition of GST on royalty is not liable to be interfered with.

Learned counsel for the petitioner is not in a position to dispute the fact that the issue regarding demand of GST on royalty paid to the respondent - Mining Department towards mining lease has already been decided by this Court in

Sudershan Lal Gupta's case (supra) and Shree Basant Bhandar Int Udyog's case (supra).

In view of the above, this writ petition is dismissed in terms of the orders passed by this Court in Sudershan Lal Gupta's case (supra) and Shree Basant Bhandar Int Udyog's case (supra).

The stay petition also stands dismissed.