

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**



D.B. Civil Writ Petition No. 4602/2023

Rajasthan Granite Mining Association, Room No. 3 Rudraksh Granite, Near Third Phase, RIICO Industrial Area, Jalore (Rajasthan) - 343001 Through Its Authorised Signatory Shri Shiv Kumar Khichad S/o Shri Devi Lal Age About 52 Years, R/o 36 INP Post Office 1KK, 36 LNP, Ganganagar, Rajasthan - 335022.

-----Petitioner

Versus

1. Union of India, Through Secretary, Finance Department, New Delhi.
2. The State of Rajasthan, Through Secretary, Finance Department (Tax Division), Govt. of Rajasthan, Jaipur.
3. The Principal Secretary, Mines Department, Govt. of Rajasthan, Jaipur.
4. Assistant Commissioner, Central Goods and Service Tax Division-H, First Floor, Customs Bhawan, Sukhadiya Nagar, Sriganganagar.
5. Assistant Commissioner, State Tax, Ward 1, Circle Jalore, Jalore.

-----Respondents

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For Petitioner(s) : Mr. D.D. Thanvi  
Mr. Amit Vyas

For Respondent(s) : Mr. Sandeep Shah, AAG/Sr. Advocate  
assisted by Mr. Abhimanyu Singh Rathore

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**HON'BLE MR. JUSTICE VIJAY BISHNOI  
HON'BLE MR. JUSTICE PRAVEER BHATNAGAR**

**Order**

**12/04/2023**

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.

**(PRAVEER BHATNAGAR),J**

**(VIJAY BISHNOI),J**