



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR**

D.B. Civil Writ Petition No. 5678/2022

Shree Basant Bhandar Int Udyog Chak 3 PM Gharsana District
Sri Ganganagar through its proprietor Anita Goyal W/o Arun
Goyal

----Petitioner

Versus

1. Union Of India through Secretary, Finance Department, New
Delhi
2. The State of Rajasthan, through Secretary Finance
Department (Tax Division), Jaipur
3. The State of Rajasthan, through Secretary Rajasthan Mining
and Land Department, Jaipur
4. Assistant Commissioner, Ward No.I, State Tax, Raisinghnagar,
District Sri Ganganagar

----Respondent

Connected With

D.B. Civil Writ Petition No. 5463/2022

Agrawal Int Udyog Sri Ganganagar

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 5465/2022

Aggarwal Bricks

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 5530/2022

Karan Bricks

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 5807/2022

Sagar Bricks

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 5958/2022

Sri Balaji Ent Udyog

----Petitioner

Versus



Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6094/2022
 Neelkanth Industries -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6178/2022
 Manish Kumar -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6253/2022
 M/s Fadak Lime Industries -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6364/2022
 M/s Choudhary Lime Industries -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6368/2022
 M/s Choudhary Lime Industries -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6370/2022
 M/s Fadak Lime Industries -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6373/2022
 M/s Choudhary Lime Industries -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 6513/2022
 M/s Fadak Lime Industries -----Petitioner

Versus

State Of Rajasthan & Ors.





----Respondent

D.B. Civil Writ Petition No. 6607/2022
Ganesh Int Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 6735/2022
Vs Lignite Power Private Ltd.

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 6878/2022
Jai Sri Krishna Int Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7178/2022
Shri Shyam Int Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7190/2022
Ganpati Int Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7209/2022
M/s Aman Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7213/2022
Saini Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7242/2022
Hanumangarh Int Nirmata Samiti

----Petitioner

Versus

Union Of India & Ors.

----Respondent





D.B. Civil Writ Petition No. 7254/2022
 Vinayak Int Udhog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7263/2022
 Shri Ram Int Udhog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7316/2022
 Hamid Int Udhog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7330/2022
 Chouhan Int Udhog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7354/2022
 Moti Int Udyog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7355/2022
 Jai Balaji Int Udhyog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7368/2022
 Singodia Ent Udyog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7388/2022
 Om Ent Udhyog
 ----Petitioner

Versus

Union Of India & Ors.
 ----Respondent

D.B. Civil Writ Petition No. 7392/2022





Anand Bricks Company

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7395/2022

Shri Balaji Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7429/2022

Shri Balaji Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7432/2022

M/s Mangla Minerals

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7498/2022

M/s Shri Krishna Lime, Merta City

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7554/2022

M/s Bajrang Clays

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7574/2022

Jagdamba Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7578/2022

Shiv Shakti Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7579/2022

Laxmi Int Udyog





----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7584/2022

R.k. Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7590/2022

Bhagwati Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7615/2022

Ashish Kumar Goyal

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 7692/2022

Kripa Ram

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 7705/2022

Hanuman Singh

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 7787/2022

Akhilender Singh Sirahi

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7795/2022

Ramdev Stone And Granite, Udaipur

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7801/2022

Leelavati

----Petitioner





Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 7803/2022

Rampyari

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 7804/2022

Amar Ent Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 7808/2022

Sarjeet Kaur

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 7822/2022

R.r. Mines

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 8407/2022

Sultane Hind Granites And Marble

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8423/2022

M/s. Sanwria Entt Udhyog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8454/2022

M/s. Shyam Entt Udhyog

----Petitioner

Versus

State Of Rajasthan & Ors.

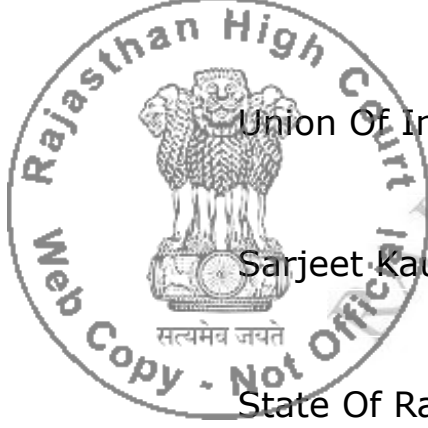
----Respondent

D.B. Civil Writ Petition No. 8492/2022

Sultane Hind China White Stone

----Petitioner

Versus





State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8593/2022

Balwant Singh

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 8629/2022

Roopam Lime Industries

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8641/2022

Mukesh Kumar Kumawat

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 8670/2022

Choudhary Bricks Kiln

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8671/2022

M/s. Draipl Gcc Jv

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8672/2022

Pragati Bricks

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8682/2022

Pragati Bricks

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 8748/2022

Pradeep Kumar

----Petitioner

Versus

State Of Rajasthan & Ors.





----Respondent

D.B. Civil Writ Petition No. 8764/2022
Sri Mahalaxmi Int Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9052/2022
Liladhar Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9055/2022
Shri Ganpati Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9056/2022
Jai Ganesh Int Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9057/2022
Ambica Ent Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9092/2022
S B Int Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9093/2022
Jai Shri Bircks Manufactring

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9112/2022
Guru Kripa Int Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent





D.B. Civil Writ Petition No. 9123/2022
Shiv Bricks Industries
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9125/2022
Shree Karni Int Udhog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9147/2022
Ladoiya Bricks Company
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9149/2022
Tera Tera Bricks Industries
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9160/2022
Sangam Int Bhatta
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9167/2022
Kissan Killan
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9198/2022
Santosh Rani Bansal
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9209/2022
Bhagwati Intt Udayog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9225/2022





Shubham Int Udyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9227/2022

Shri Ganesh Ent Udhyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9228/2022

Saharan Ent Udhyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9247/2022

Shri Mahalaxmi Ent Udhyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9253/2022

Dashmesh Ent Udhyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9291/2022

Suresh Kumar
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9294/2022

Saraswati Ent Udyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9301/2022

Shiv Bricks Company
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9313/2022

Bhagwati Bricks Industries





----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9319/2022

Dalpat Singh

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9321/2022

Smt. Minaxi Kanwar

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9322/2022

Satguru Bricks

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9324/2022

Smt. Pooja Gumber

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9331/2022

Manoj Kumar Bansal

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 9344/2022

Sandhu Bricks Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9377/2022

Saini Bricks Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9381/2022

M/s Jagdamba Bricks Udhog

----Petitioner





Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9403/2022

Shree Mahaluxmi Intt Udoyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9406/2022

Goluwala Ent Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9410/2022

Harpal Singh

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9418/2022

Jai Shri Balaji Ent Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9425/2022

M/s Laxmi Granites

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9439/2022

Eastern General Industries Ltd.

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9441/2022

Eastern General Industries Ltd.

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9443/2022

Eastern General Industries Ltd.

----Petitioner

Versus





Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9483/2022
 M/s. Simana Bricks Udhyog -----Petitioner

Versus

The Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9496/2022
 Mahalaxmi Ent Udyog -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9504/2022
 Eastern General Industries Ltd. -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9511/2022
 Ashok Kumar -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9547/2022
 M/s. Bhagwanti Ent Udhyog -----Petitioner

Versus

The Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9619/2022
 Bansal Bricks Udyog -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9679/2022
 Surendra Baghla -----Petitioner

Versus

State Of Rajasthan & Ors. -----Respondent
 D.B. Civil Writ Petition No. 9683/2022
 Vinesh Kumar Bagri -----Petitioner

Versus

State Of Rajasthan & Ors.





----Respondent

D.B. Civil Writ Petition No. 9711/2022

Sangita Bagri

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 9757/2022

Madan Mohan Jat

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9806/2022

Jai Sri Ram Intt Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9808/2022

Maa Bhagwati Int Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 9815/2022

Santosh Devi Bagri

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 9844/2022

Vinesh Kumar Bagri

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 9846/2022

Dinesh Kumar Bagri

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 9852/2022

Jyoti Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent





D.B. Civil Writ Petition No. 9853/2022
Jindal Bricks Udyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9861/2022
Krishna Int Udhyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9864/2022
Saara Granite And Minerals
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9865/2022
Nitu Bagri
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9870/2022
Kaushalya Devi
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9873/2022
Parvati Devi
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9889/2022
Jindal Int Udhyog
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9903/2022
Shiv Shakti Bricks
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9907/2022





Dinesh Kumar Bagri
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 9962/2022

Deepak Garg
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10006/2022

Vijay Kumar
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10149/2022

M/s Creative Granite
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10170/2022

M/s Creative Granite, Koliwara, Sumerpur
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10180/2022

Suresh Kumar
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10191/2022

M/s Creative Granite, Koliwara, Sumerpur
-----Petitioner

Versus

State Of Rajasthan & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10196/2022

New Sidhu Brar Bricks Killan
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 10197/2022

M/s Creative Granite, Koliwara, Sumerpur





----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10269/2022

Anubala

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10300/2022

Pooja Jindal

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10313/2022

Shiv Bhagat Entt Udhyog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10314/2022

Manoj Kumar

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10330/2022

Zamidara Bricks Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 10336/2022

Shri Karni Granites

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 10342/2022

Balraj Singh

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10349/2022

Hukum Singh

----Petitioner





Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 10375/2022

Shri Agarwal Ent Udyog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10431/2022

Dilraj Singh

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10483/2022

Shri Karni Marble And Mineral

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 10507/2022

Shiv Shankar Int Udyog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10520/2022

Om Prakash Soni

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 10530/2022

M/s Shri Shiv Int Udyog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10538/2022

Khoja Lime Udhog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 10681/2022

Rakesh Mordia

----Petitioner

Versus





Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 10725/2022
 Shri Ram Int Udyog -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11049/2022
 Hardeo Ram Choudhary -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11328/2022
 Teja Ram -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11667/2022
 M/s Jaspal Int Udhyog -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11668/2022
 Khushal Chand -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11684/2022
 Welcome Marble Industries -----Petitioner

Versus

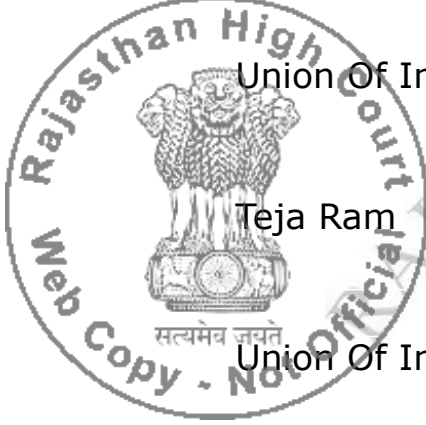
Central Board Of Excise And Customs & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11747/2022
 Rajvinder Singh -----Petitioner

Versus

Union Of India & Ors. -----Respondent
 D.B. Civil Writ Petition No. 11771/2022
 Ramkishan -----Petitioner

Versus

State Of Rajasthan & Ors.





----Respondent

D.B. Civil Writ Petition No. 11858/2022
Welcome Marmo Private Limited

----Petitioner

Versus

Central Board Of Excise And Customs

----Respondent

D.B. Civil Writ Petition No. 11940/2022
Archit Marble

----Petitioner

Versus

Central Board Of Excise And Customs

----Respondent

D.B. Civil Writ Petition No. 11955/2022
Narayan Chand Gehlot

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 11976/2022
Ramdev And Company

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 12045/2022
Ashul Marbles

----Petitioner

Versus

Central Board Of Excise And Customs

----Respondent

D.B. Civil Writ Petition No. 12048/2022
Marble India

----Petitioner

Versus

Central Board Of Excise And Customs

----Respondent

D.B. Civil Writ Petition No. 12153/2022
Gurunanak Int Udyog

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 12184/2022
Kishnaram Ramrakh Vpo Purabsar

----Petitioner

Versus

Union Of India & Ors.

----Respondent





D.B. Civil Writ Petition No. 12245/2022
M/s Bhagwati Construction Company
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12248/2022
M/s Bhagwati Construction Company
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12252/2022
M/s Bhagwati Filling Centre Having
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12293/2022
Amararam
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12310/2022
Dharma Ram
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12318/2022
Chandra Bhan
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12323/2022
Jhuma Devi
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12398/2022
R.s. Bricks Industries
-----Petitioner

Versus

Union Of India & Ors.
-----Respondent

D.B. Civil Writ Petition No. 12405/2022





Karamjeet Singh

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 12551/2022

M/s Regal Mines And Minerals Private Ltd.

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 12630/2022

Bhanwari Devi

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 12726/2022

M/s Balwanti Krishan Kumar

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondent

D.B. Civil Writ Petition No. 12861/2022

H.s.p. Mines

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 12926/2022

Ganpati Int Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13002/2022

Sunita

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13139/2022

Shri Jai Singh Shyam Granites

----Petitioner

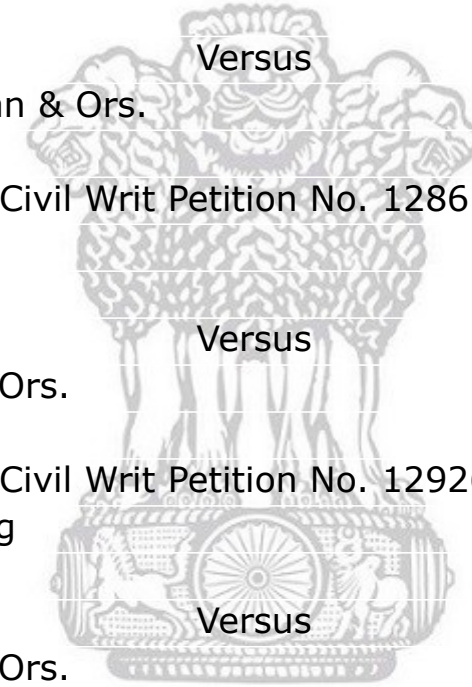
Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13141/2022

M/s Pradyuman Singh Ranawat



सत्यमेव जयते



----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13146/2022

M/s Krishna Granite

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13201/2022

M/s Krishna Granite

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13215/2022

M/s Sanwariya Stone

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13235/2022

T.r. Granites

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13237/2022

M/s Krishna Granite

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13249/2022

T.r. Granites

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13256/2022

M/s Krishna Granite

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13266/2022

T.r. Granites

----Petitioner





Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13269/2022

Anmol Granites

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13506/2022

Mrs Of Prakash Devi W/o Gurnam Chand

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14075/2022

Jamindara Bricks Industries Raj Kumar

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14077/2022

Shivam Entt Udhog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14149/2022

Jamindara Bricks Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14162/2022

M/s Poonia Bricks Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14168/2022

M/s Choudhary Brick Udyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent





D.B. Civil Writ Petition No. 14175/2022

Jat Ent Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14248/2022

M/s Laxmi Int Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14258/2022

Shri Mahadev Bricks Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14272/2022

M/s Rao Bricks Industries

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 14273/2022

M/s Shivam Entt Udhyog

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 10919/2022

Pyrex Minerals

----Petitioner

Versus

Union Of India & Ors.

----Respondent

D.B. Civil Writ Petition No. 13018/2022

Roop Rajat Granites

----Petitioner

Versus

Union Of India & Ors.

----Respondent





For Petitioner(s) : Mr. Sharad Kothari
 Mr. Lokesh Mathur
 Mr. Sheetal Kumbhat
 Mr. Arvind Shrimali
 Mr. Amit Vyas
 Mr. D.D. Chittlangi
 Mr. Achala Ram
 Mr. Lalit Pareek
 Mr. Saurabh Maheshwari
 Mr. Tarun Dudia
 Mr. Vinay Kothari
 Mr. Devendra Singh Chauhan
 Mr. V.K. Agarwal
 Mr. Rahul Lakhwani (through VC)

For Respondent(s) : Mr. Sandeep Shah, Sr. Advocate
 assisted by Mr. Abhimanyu Singh
 Mr. Hemant Dutt
 Mr. Sandeep Bhandawat
 Mr. Kuldeep Vaishnav
 Mr. Rajvendra Saraswat
 Mr. Ankur Mathur
 Mr. Sunil Bhandari



HON'BLE MR. JUSTICE SANDEEP MEHTA
HON'BLE MR. JUSTICE KULDEEP MATHUR

Order

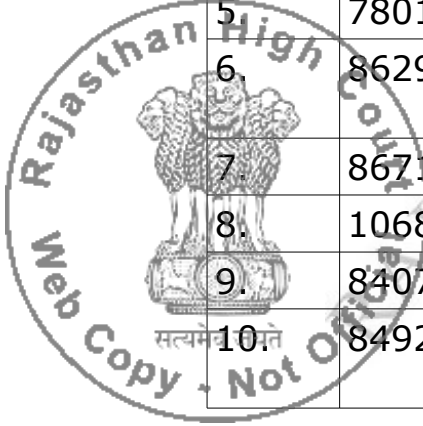
29/09/2022

The instant bunch of writ petitions, involves a common challenge laid by the petitioners herein to the show cause notices/assessment orders issued by the respondent GST Department raising demand of GST on royalty paid by the writ petitioners to the respondent Mining Department towards their respective mining leases.

In ten writ petitions, numbers whereof have been mentioned below, additional issue of demand of royalty on contribution to DMFT is also raised:-



S.No.	DB Civil Writ Petition No.	Party Name
1.	6368/2022	M/s Choudhary Lime Industries vs State of Rajasthan
2.	6370/2022	M/s Fadak Lime Industries vs. State of Rajasthan & Ors.
3.	6373/2022	M/s Choudhary Lime Industries Vs. State of Rajasthan
4.	6513/2022	Ms/ Fadak Lime Industries vs. State of Rajasthan
5.	7801/2022	Leelavati vs State of Rajasthan
6.	8629/2022	Roopam Lime Industries vs State of Rajasthan
7.	8671/2022	M/s Draipal GCC JV vs. State of Rajasthan
8.	10681/2022	Rakesh Mordia vs. UOI
9.	8407/2022	Sultane Hind Granites vs State of Rajasthan
10.	8492/2022	Sultane Hind China White Stone vs State of Rajasthan



Learned counsel for the petitioners vehemently and fervently contended that the Division Bench of this Court at Jaipur Bench in the bunch of writ petitions led by **D.B. Civil Writ Petition No.8109/2022 (Sudershan Lal Gupta vs Union of India & Ors., decided on 27.09.2022)** has not made any adjudication on the merit of the matters and the bunch of writ petitions have been dismissed merely relying upon the earlier Division Bench orders in the cases of **Udaipur Chambers of Commerce and Industry & Ors. Vs. The Union of India & Anr. (D.B. Civil Writ Petition No.14578/2016)**, **M/s Mateshwari Minerals & Anr. vs Union of India & Anr. (D.B. Civil Writ Petition No.7650/2021)**, **M/s Shivalik Silica Vs. Union of India & Ors. (D.B. Civil Writ Petition No.14849/2021)**, and **Rajasthan Small Mines (Cheja Patthar) Lease Holders Association Vs. State of Rajasthan & Ors. (D.B. Civil Writ**



Petition No.5199/2022). It was submitted that in the above cases, controversy of demand of service tax of royalty was involved which is significantly different from the controversy at hand. It was further submitted that the petitioners will be seriously prejudiced because their right to agitate against the show cause notices on merits has also been frustrated on account of the judgment in the case of Sudershan Lal Gupta (supra)

Learned counsel for the respondents would on the other hand submit that as the Coordinate Bench of this Court has already repelled identical challenge laid to demand of GST on royalty by its judgment dated 27.09.2022, thus, these writ petitions also deserve rejection.

Having heard and considered the submissions advanced at bar and after going through the material available on record, we feel that the right of the respective petitioners to file replies and raise objections against the show cause notices issued to them or to file appeal against final assessment orders is a statutory remedy provided under the GST Act and thus are free to avail such remedy irrespective of the fate of the writ petition. However, analogous controversy regarding demand of GST on royalty stands concluded vide judgment/final order dated 27.09.2022 passed in D.B. Civil Writ Petition No.8109/2022 : Sudershan Lal Gupta vs UOI & Ors and connected matters. Qua the issue regarding demand of GST on DMFT contribution, the petitioners in writ petitions Nos.6368/2022, 6370/2022, 6373/2022, 6513/2022, 7801/2022, 8629/2022, 8671/2022, 10681/2022, 8407/2022 and 8492/2022 are permitted to continue this relief while turning down



the relief against imposition of GST on royalty. Thus, while deferring the writ petitions Nos.6368/2022, 6370/2022, 6373/2022, 6513/2022, 7801/2022, 8629/2022, 8671/2022, 10681/2022, 8407/2022 and 8492/2022 for consideration of the remaining issue other than the demand of GST on royalty, the remaining batch of writ petitions is dismissed in light of the judgment passed in the case of Sudershan Lal Gupta (supra).

(KULDEEP MATHUR),J

(SANDEEP MEHTA),J

88-Sudhir Asopa/-



सत्यमेव जयते