

Court No. - 2**Case :-** WRIT TAX No. - 93 of 2022**Petitioner :-** M/S Ashish Pandey Thru. Proprietor Ashish Pandey**Respondent :-** Uoi Thru. Secy. Ministry Of Finance, Deptt. Rev. New Delhi And And 2 Others**Counsel for Petitioner :-** Pranjali Krishna**Counsel for Respondent :-** A.S.G.I., Digvijay Nath Dubey**Hon'ble Devendra Kumar Upadhyaya, J.****Hon'ble Brij Raj Singh, J.**

Heard Mr. Kartik Seth and Mr. Ambar Singh, learned counsel for the petitioner and Mr. Shiv P. Shukla, learned counsel for the respondent no.1, learned State Counsel appearing on behalf of respondent no.2 and Mr. Digvijay Nath Dubey, learned counsel representing the respondent no.3.

Submission of learned counsel for the petitioner is that in terms of the provisions contained in Goods and Service Tax Act no goods and services tax is leviable on the amount of royalty paid for undertaking mining operations in respect of minor minerals. He has also drawn attention of this Court towards various orders passed by this Court where challenge was made to the show cause notice akin to the show cause notice which is under challenge in this petition. One such order passed by the coordinate Bench of this Court is the order dated 28.01.2022 passed in Writ Tax No.11 of 2022.

Thus, we provide that in the meantime the petitioner shall submit reply to the show cause notice dated 23.03.2022 which is under challenge herein and the proceedings pursuant to the said show cause notice shall go on, however, till the next date of listing no final orders shall be passed by the authority concerned.

The respondents shall file their counter affidavit within four weeks.

Two weeks' thereafter shall be available to learned counsel for the petitioner for filing rejoinder affidavit.

Connect and list along with Writ Tax No.11 of 2022 after expiry of the aforesaid period.

(Brij Raj Singh, J.) (Devendra Kumar Upadhyaya, J.)

Order Date :- 16.5.2022

Ram.