



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

Writ Petition No.3902 of 2025

M/s. M.G. Wadhwani

vs.

Union of India and others

*Office notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.*

Court's or Judge's Orders

Mr. A.J. Bhoot, Advocate for the Petitioner.

Mr. Rajat Maheshwari, Advocate for the Respondents.

CORAM : ANIL L. PANSARE & M.M. NERLIKAR, JJ.

DATE : 8th AUGUST, 2025.

The learned Counsel for the respondents submits that reply is ready and will be filed in two working days.

02. Be filed.

03. The question is whether, G.S.T. is payable on the payment of royalty made by the persons like the petitioner for carrying out minor mineral activities.

04. The learned Counsel for the petitioner submits that the issue involved is pending decision before the Hon'ble Supreme Court in Petition(s) for Special Leave to Appeal (C) No.(s) 37326/2017.

05. The Supreme Court in the said petition granted relief to the petitioners therein by which the Court directed that payment of service tax for grant of mining lease/royalty shall remain stayed.

06. We are informed that on the basis of such order, this Court in connected Writ Petition Nos.5658/2022, 6884/2024 and 8366/2023 has granted interim relief.

07. In view of above, similar such relief is sought and we find no reason to deny the request. Accordingly, in terms of interim order passed by

the Hon'ble Supreme Court in the aforesaid petitions, the payment of G.S.T. for grant of mining lease/royalty shall stand stayed against the petitioner herein until further order.

08. List along with Writ Petition No.517/2023 on **12th September, 2025.**

(M.M. Nerlikar, J.)

(Anil L. Pansare, J.)

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