



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-18814-2026
Decided on : 03.06.2026

M/s Master Stone Crusher

... Petitioner(s)

Versus

State of Punjab and others

... Respondent(s)

**CORAM: HON'BLE MR. JUSTICE SANJAY VASHISTH
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

PRESENT: Mr. Mansur Ali, Sr. Advocate with
Mr. Vaibhav Garg, Advocate and
Ms. Amarpreet Kooner, Advocate
for the petitioner.

Mr. Samdisha Kaur, AAG, Punjab
assisted by Sh. Jatinder Singh, SDO, Mining, Hoshiarpur.

SANJAY VASHISTH, J. (Oral)

1. Present writ petition has been filed under Articles 226/227 of the Constitution of India, seeking quashing of impugned S-Notice dated 24.02.2026 (Annexure P-2) and earlier impugned R-Notice dated 07.01.2026 (Annexure P-1).

Besides, prayer has also been made for staying the operation of the aforesaid impugned notices.

2. At the very outset, learned Senior counsel places reliance upon the order dated 11.12.2025, passed by the Division Bench of this Court in a bunch of writ petitions, i.e., CWP-22658-2025 and other connected cases, titled as "*M/s Kahlon Stone Crusher v. State of Punjab and others*" (Annexure P-5), wherein, while disposing of the said bunch of petitions, the



Division Bench observed as under:-

“6. Admittedly, in this bunch of petitions, no orders of assessment are passed referable to Rule 85 of the Rules, 2013 or the Crusher Policy, 2023, as is required. The impugned demand notices only specify the amount which is found due and payable against the petitioner(s) crusher units. The determination of liability of the petitioner(s) under the impugned demand notices are, therefore, not found to be consistent with the requirement of law.

7. Viewed from both the aspects, we find that the impugned demand notices raised by the State of Punjab cannot be allowed to stand in its current form inasmuch as none of the petitioners have been made aware of the nature of demand raised against them in accordance with the applicable procedure nor any opportunity of contest has been given to them. In such circumstances, on this short point alone, the grievance of the petitioners is found to have substance and the writ petitions consequently are liable to succeed.

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10. In view of the analysis and discussions, aforesaid, we allow all the writ petitions and consequently the demand notices as well as the orders passed in appeals, which are impugned in respective writ petitions, are quashed. The State of Punjab shall, however, be at liberty to proceed against the petitioners by scrupulously following the procedure laid down for determination of royalty either for violation of Rules, 2013 or Crusher Policy, 2023, by passing appropriate orders of assessment in accordance with law. For such purposes, the State of Punjab shall also be at liberty to issue notices specifying the nature of violation attributed to each of the petitioners, in terms of the rules/policy, wherever applicable, giving the petitioners a reasonable opportunity of hearing, in the matter.”

- 3. Notice of motion.
- 4. On advance notice, Ms. Samdisha Kaur, AAG, Punjab, puts in appearance and accepts notice on behalf of the respondents-State. She submits that she has already gone through the writ petition as well as the earlier order dated 11.12.2025, passed in CWP-22658-2025 and other



connected cases, wherein similar issue has already been adjudicated upon by the Division Bench of this Court and, accordingly, the stand taken by learned counsel for the petitioner herein is squarely covered by the aforesaid judgment.

5. In view of the stand taken by respective counsel for the parties, as well as the order dated 11.12.2025 (Annexure P-5) passed by the Coordinate Bench of this Court, **present writ petition stands disposed of in the same terms.**

Pending misc. application(s), if any, also stand(s) disposed of.

(SANJAY VASHISTH)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

June 03, 2026

J.Ram

<i>Whether speaking/reasoned:</i>	<i>Yes/No</i>
<i>Whether Reportable:</i>	<i>Yes/No</i>