



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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COCP-1401-2025 (O&M)

Date of Decision: 04.09.2025

M/s Muneer Enterprises

.... Petitioner

Versus

Sh. Naval Kishore Ram and others

.... Respondents

CORAM: HON'BLE MS. JUSTICE NIDHI GUPTA

Present: - Mr. Tejeshwar Singh, Advocate for
Mr. Rana Gurtej Singh, Advocate for the petitioner.

Mr. Priyavrat Parashar, AAG, Haryana.

NIDHI GUPTA, J. (ORAL)

1. Learned counsel for the petitioner submits vide order dated 03.11.2021 (Annexure P-1) passed by a Division Bench of this Court in CWP-21029-2020 and other connected petitions (including CWP-13512-2021 filed by the petitioner) titled as 'Mahadev Enclave Pvt. Ltd. vs. Union of India and others', it has been directed by the Division Bench that '*until further orders, payment of GST for grant of mining lease/royalty by the petitioner shall remain stayed*'; but despite that a show-cause notice dated 08.11.2021 (Annexure P-2) was issued by to the petitioner; whereafter an order dated 30.01.2025 (Annexure P-5) has been issued directing the petitioner to make payment of penalty of ₹72,47,420/- as CGST and ₹72,47,420/- as HGST.

2. Learned counsel for the respondents has filed in Court short affidavit dated 03.09.2025 of Sh. Vikrant Yadav, Excise & Taxation Officer-cum-Proper Officer (State Tax), Ward-II Respondent No. 8, O/o



Deputy Excise and Taxation Commissioner of State Tax, Mahendergarh at Narnaul, whereby it is informed that the show-cause notice bearing Reference No. ZD0166210013548 dated 09.11.2021 and the order dated 31.01.2025 for the assessment year 2017-18 has been kept in abeyance till the final decision of this Court in CWP-21029-2020 as is evident from letter dated 25.08.2025 (Annexure R-1).

3. The short affidavit along with letter (Annexure R-1) is taken on record. A copy thereof, has been supplied to learned counsel for the petitioner.

4. In view of the aforesaid submissions of learned counsel for the respondents and letter dated 25.08.2025 (Annexure R-1), learned counsel for the petitioner submits that the present petition may be disposed of at this stage, with liberty to the petitioner to revive the same in case any further action is taken by the respondents.

5. The present petition stands **disposed of**, with the liberty aforesaid.

6. Rule stands discharged.

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

04.09.2025

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**(NIDHI GUPTA)
JUDGE**

Whether speaking/reasoned Yes/No

Whether Reportable Yes/No