

**Court No. - 42**

**Case :-** WRIT TAX No. - 679 of 2023

**Petitioner :-** M/S Krishna Stone Works

**Respondent :-** Assistant Commissioner Cgs And Central  
Excise Division Mirzapur And Another

**Counsel for Petitioner :-** Shashank Shekhar Mishra

**Counsel for Respondent :-** Gaurav Mahajan

**Hon'ble Saumitra Dayal Singh,J.**

**Hon'ble Rajendra Kumar-IV,J.**

1. Heard learned counsel for the petitioner and Sri Gaurav Mahajan, learned counsel for the revenue.
2. Connect with Writ Tax No. 343 of 2022 (M/s Siddharth Vs. Union of India & 2 Ors.).
3. Since the same issue is engaging the attention of this Court in the case noted above, the petitioner deserves to be treated similarly.
4. Accordingly, all respondents may file counter affidavit within a period of four weeks. Petitioner shall have two weeks thereafter to file rejoinder affidavit.
5. List for hearing immediately thereafter.
6. For reasons contained in the order dated 22.03.2022 passed in the lead case, until further orders, the impugned order dated 23.02.2023 issued by respondent no.1, demanding service tax on royalty shall remain stayed.

**Order Date :-** 23.5.2023

Faraz

**(Rajendra Kumar-IV, J)      (S.D. Singh, J)**