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With		
<b>W.P (T) No. 4652 of 2021</b>		
M/s Bihar Bentonite Supply Co.	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P. (T) No. 4654 of 2021</b>		
M/s Bihar Bentonite Supply Co., Sahibganj---	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4677 of 2021</b>		
M/s Patnibona Stone Quarries	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P. (T) No. 4678 of 2021</b>		
M/s Bandana Stone Works, Sahibganj	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4683 of 2021</b>		
M/s Hindusthan Industries & Mining Corporation---	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P. (T) No. 4684 of 2021</b>		
M/s Maa Amba Stone Works, Sahibganj	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4685 of 2021</b>		
M/s Ganga Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4709 of 2021</b>		
M/s Paharia Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4711 of 2021</b>		
M/s Paharia Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P (T) No. 4812 of 2021</b>		
M/s Narsingh Lagdhir (a Proprietorship Concern) ---	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P. (T) No. 4864 of 2021</b>		
Madan Kant	---	Petitioner
Versus		
Union of India and others	---	Respondents

With		
<b>W.P.(T) No. 4900 of 2021</b>		
M/s Hindusthan Industries & Mining Corporation	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P.(T) No. 4903 of 2021</b>		
M/s Vansla Granite	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P (T) No. 4904 of 2021</b>		
M/s Swastik Mineral Agency	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P (T) No. 4905 of 2021</b>		
M/s Patnibona Stone Quarries	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P (T) No. 4918 of 2021</b>		
M/s Vansla Granite	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4919 of 2021</b>		
M/s Swastik Mineral Agency	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 4959 of 2021</b>		
M/s Vidyarthi Stone Works	---	Petitioner
Versus		
The State of Jharkhand & Others	---	Respondents
With		
<b>W.P.(T) No. 4971 of 2021</b>		
M/s Vidyarthi Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P.(T) No. 5082 of 2021</b>		
M/s Bhagwan Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With		
<b>W.P.(T) No. 5556 of 2021</b>		
Rahul Metals	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P.(T) No. 36 of 2022</b>		
M/s Ansari Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents

With <b>W.P.(T) No. 42 of 2022</b>		
M/s Bhai Bhai Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P.(T) No. 114 of 2022</b>		
M/s Ansari Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P.(T) No. 115 of 2022</b>		
M/s Bhai Bhai Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 214 of 2022</b>		
M/s Triveni Engicons Pvt. Ltd	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 585 of 2022</b>		
Trustline Dealers Private Limited	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 619 of 2022</b>		
M/s Mohsin Hassan Raja	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 620 of 2022</b>		
Trustline Mining & Minerals	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 715 of 2022</b>		
M/s Rajan Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 776 of 2022</b>		
M/s Shiva Minerals	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 855 of 2022</b>		
M/s Hari Lal Ajoy and Co.	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 897 of 2022</b>		
M/s Dokania Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents

With <b>W.P (T) No. 903 of 2022</b>		
M/s Jai Maa Bhagwati Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 926 of 2022</b>		
S.S. Black Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 927 of 2022</b>		
M/s Maa Basnawi Stone Works (popularly known as “Maa Baishnavi Stone Works”)	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 933 of 2022</b>		
M/s Dokania Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 955 of 2022</b>		
S.S. Black Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 971 of 2022</b>		
Sankat Mochan Stone Mines	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 972 of 2022</b>		
M/s. Vaishnav Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 974 of 2022</b>		
M/s Sri Ram Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With <b>W.P (T) No. 979 of 2022</b>		
M/s Jai Maa Bhagwati Stone Works	---	Petitioner
Versus		
Union of India and others	---	Respondents
With <b>W.P (T) No. 986 of 2022</b>		
M/s Maa Basnawi Stone Works (popularly known as “Maa Baishnavi Stone Works”)---Petitioner		
Versus		
The State of Jharkhand & others	---	Respondents

With		
<b>W.P (T) No. 1109 of 2022</b>		
M/s Kewal Stone Works	---	Petitioner
Versus		
Principal Commissioner, Central GST & Central Excise & others	---	Respondents
With		
<b>W.P (T) No. 1111 of 2022</b>		
M/s Jial Das and Co.	---	Petitioner
Versus		
Principal Commissioner, Central GST & Central Excise & others	---	Respondents
With		
<b>W.P (T) No. 1112 of 2022</b>		
M/s. Bobby Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P (T) No. 1282 of 2022</b>		
M/s Maa Tara Construction & Equipment Co.-----		Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P (T) No. 1675 of 2022</b>		
Shiv Shakti Stones Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P (T) No. 1821 of 2022</b>		
M/s Bhagwan Stone and Minerals	---	Petitioner
Versus		
The State of Jharkhand and others	---	Respondent
With		
<b>W.P (T) No. 2336 of 2022</b>		
CTS Industries Limited	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondent
With		
<b>W.P (T) No. 2518 of 2022</b>		
M/s Tridev Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondent
With		
<b>W.P (T) No. 3088 of 2022</b>		
M/s Rambilas Sahu	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P (T) No. 3186 of 2022</b>		
M/s Krishna Kumar Saha	---	Petitioner
Versus		
Union of India & others	---	Respondents

With  
**W.P (T) No. 3344 of 2022**

Shakti Stone Works --- --- Petitioner

Versus

The State of Jharkhand & others --- --- Respondents

With  
**W.P (T) No. 4786 of 2022**

M/s Kohitur Stone Works --- --- Petitioner

Versus

Union of India & others --- ---- Respondents

With  
**W.P (T) No. 4794 of 2022**

Mirapahar Stone Mines --- --- Respondents

Versus

The State of Jharkhand and others --- -- Respondents

With  
**W.P.(T) No. 4814 of 2022**

M/s Kohitur Stone Works --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With  
**W.P (T) No. 4887 of 2022**

M/s Dandar Nirman Pvt. Ltd. --- --- Petitioner

Versus

The State of Jharkhand & others --- --- Respondents

With  
**W.P.(T) No. 5216 of 2022**

M/s Shree Bhole Minerals --- --- Petitioner

Versus

Union of India & others --- --- Respondents

With  
**W.P.(T) No. 5526 of 2022**

With  
**W.P.(T) No. 5546 of 2022**

With  
**W.P.(T) No. 5547 of 2022**

With  
**W.P.(T) No. 5548 of 2022**

With  
**W.P.(T) No. 5549 of 2022**

M/s Creo Sales India Pvt. Limited --- Petitioner (all cases)

Versus

Union of India & others -- Respondents (all cases)

.....

Coram: **Hon'ble The Acting Chief Justice**  
**Hon'ble Mr. Justice Deepak Roshan**

For the Petitioners: M/s Deepak Kr. Sinha, Piyush Poddar,  
Rakhi Sharma, Advocates  
M/s Sumeet Gadodia, Aakansha Mittal,  
Ranjeet Kushwaha, Surbhi Agarwal, Advocates  
Ms. Amrita Sinha, Advocate

M/s Abhilash Kumar, Gaurang Jajodia, Advocates  
Mr. Anil Kumar Singh, Advocate

For the Resp.-State: M/s Ashok Kr. Yadav, Sr. S.C-I,  
Rituraj, A.C to Sr. S.C.1  
Mr. Rahul Saboo, G.P.-II

For the Resp.-DGGI: Mr. Ratnesh Kumar, Advocate

For the Resp.-CGST: Mr. P.A.S Pati & Mr. Amit Kumar, Advocates

13/02.02.2023            Learned counsel for the parties informed that the matters relating to levy of service tax on royalty is pending before the Apex Court and the tentative date of listing is 24.03.2023.

As such, let these matters appear in the first week of April 2023.

**(Aparesh Kumar Singh, J)**

**(Deepak Roshan, J)**

Ranjeet/