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IN THE HIGH COURT OF JHARKHAND AT RANCHI W.P (T) No. 432 of 2021

M/s Mandhan Minerals Corporation --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 842 of 2021

M/s Standard Mercantile Company Mining Division Pvt. Ltd.

--- Petitioner

Versus

Principal Commissioner, Central GST &

Central Excise, Ranchi and others --- Respondents

With

W.P (T) No. 1178 of 2021

Sri Basant Keshri --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4463 of 2021

Mithilesh Kumar Mehta --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P. (T) No. 4510 of 2021

M/s Kuldip Kumar & Co. --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4518 of 2021

Jaydhan Rajwar --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4520 of 2021

Jagdip Agarwala --- --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4545 of 2021

M/s Sri Sai Ram Minerals --- --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4608 of 2021

M/s Maa Amba Stone Works --- --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4609 of 2021

M/s Ratan Black Stone, Sahibganj --- Petitioner

Versus

Union of India and others --- Respondents

2.

	With		
	I.P (T) No. 4632 of 2021		Datitionar
M/s Bajrangbali Stone Wor	Versus		Petitioner
Union of India and others			Respondents
	With		
	V.P (T) No. 4652 of 2021		
M/s Bihar Bentonite Suppl			Petitioner
II	Versus		D 1 4 -
Union of India and others	With		Respondents
W	.P. (T) No. 4654 of 2021		
M/s Bihar Bentonite Suppl			Petitioner
W/s Binar Bentomic Suppl	Versus		1 chiloner
Union of India and others			Respondents
	With		1
	W.P.(T) No. 4677 of 20)21	
M/s Patnibona Stone Quart	ries		Petitioner
	Versus		
Union of India and others			Respondents
	With		
	P. (T) No. 4678 of 2021		D. C.
M/s Bandana Stone Works			Petitioner
Union of India and others	Versus		Dognandanta
Union of maia and others	With		Respondents
	W.P.(T) No. 4683 of 2021	1	
M/s Hindusthan Industries	* *		Petitioner
	Versus		1 0010101
Union of India and others			Respondents
	With		1
\mathbf{W}_{i}	.P. (T) No. 4684 of 2021		
M/s Maa Amba Stone Wor			Petitioner
	Versus		
Union of India and others			Respondents
	With		
	W.P.(T) No. 4685 of 2021		Datitionan
M/s Ganga Stone Works	Vogana		Petitioner
Union of India and others	Versus		Respondents
Official of findia and others			Respondents
	With		
	W.P.(T) No. 4709 of 20)21	
M/s Paharia Stone Works			Petitioner
	Versus		
Union of India and others			Respondents
	With		
	W.P.(T) No. 4711 of 2021		
M/s Paharia Stone Works	T 7		Petitioner
TT ' CT 1' ' 1	Versus		ъ .
Union of India and others			Respondents

3.

With

W.P (7 M/s Narsingh Lagdhir (a Pro	Γ) No. 4812 of 2021	Petitioner					
W/s Warsingh Laguini (a 110	Versus	i cutionei					
Union of India and others		Respondents					
With W.P. (T) No. 4864 of 2021							
Madan Kant		Petitioner					
Union of India and others	Versus	Respondents					
Official of filute and others	With	Respondents					
W.P.(T) No. 4900 of 2021							
M/s Hindusthan Industries &	z Mining Corporation Versus	Petitioner					
The State of Jharkhand & other		Respondents					
W.	With P.(T) No. 4903 of 20	21					
M/s Vansla Granite	1.(1)1100 1500 0120	Petitioner					
	Versus						
The State of Jharkhand & other	hers With	Respondents					
W.J	P (T) No. 4904 of 202	21					
M/s Swastik Mineral Agency		Petitioner					
Union of India and others	Versus	Dagmandanta					
Union of India and others	With	Respondents					
W.	P (T) No. 4905 of 20	21					
M/s Patnibona Stone Quarrie		Petitioner					
Union of India and others	Versus	Respondents					
omon of mala and others	With	Respondents					
	P(T) No. 4918 of 202						
M/s Vansla Granite	Versus	Petitioner					
Union of India and others	versus 	Respondents					
	With	•					
	P.(T) No. 4919 of 202						
M/s Swastik Mineral Agency	y Versus	Petitioner					
Union of India and others		Respondents					
***	With	.4					
M/s Vidyarthi Stone Works	P.(T) No. 4959 of 202	21 Petitioner					
W/S Vidyarum Stone Works	Versus	Tentioner					
The State of Jharkhand & Ot		Respondents					
W	With P.(T) No. 4971 of 20	21					
M/s Vidyarthi Stone Works	1.(1) 110. 49/1 01 20	Petitioner					
·	Versus						
The State of Jharkhand & other	hers With	Respondents					
W	W.P.(T) No. 5082 of 2021						
M/s Bhagwan Stone Works		Petitioner					

4. Versus Union of India and others --- Respondents With W.P.(T) No. 5556 of 2021 Rahul Metals Petitioner Versus The State of Jharkhand & others Respondents With W.P.(T) No. 36 of 2022 M/s Ansari Stone Works Petitioner Versus Union of India and others Respondents With W.P.(T) No. 42 of 2022 M/s Bhai Bhai Stone Works Petitioner Versus Union of India and others Respondents With W.P.(T) No. 114 of 2022 M/s Ansari Stone Works --- Petitioner Versus Union of India and others Respondents With W.P.(T) No. 115 of 2022 M/s Bhai Bhai Stone Works --- Petitioner Versus Union of India and others Respondents With W.P (T) No. 214 of 2022 --- Petitioner M/s Triveni Engicons Pvt. Ltd Versus Union of India and others Respondents With W.P (T) No. 585 of 2022 Trustline Dealers Private Limited --- Petitioner Versus The State of Jharkhand & others Respondents With W.P (T) No. 619 of 2022 M/s Mohsin Hassan Raja Petitioner Versus Union of India and others Respondents With W.P (T) No. 620 of 2022 Trustline Mining & Minerals Petitioner Versus The State of Jharkhand & others Respondents With W.P (T) No. 715 of 2022 Petitioner M/s Rajan Stone Works Versus The State of Jharkhand & others --- Respondents

5. With W.P (T) No. 776 of 2022 M/s Shiva Minerals Petitioner Versus The State of Jharkhand & others --- Respondents With W.P (T) No. 855 of 2022 M/s Hari Lal Ajoy and Co. --- Petitioner Versus The State of Jharkhand & others --- Respondents With W.P (T) No. 897 of 2022 M/s Dokania Stone Works Petitioner Versus Union of India and others Respondents With W.P (T) No. 903 of 2022 M/s Jai Maa Bhagwati Stone Works Petitioner Union of India and others --- Respondents With W.P (T) No. 926 of 2022 S.S. Black Stone Works --- Petitioner Versus Union of India and others Respondents With W.P (T) No. 927 of 2022 M/s Maa Basnawi Stone Works (popularly known as Petitioner

"Maa Baishnavi Stone Works")

Versus Union of India and others --- Respondents

With W.P (T) No. 933 of 2022 M/s Dokania Stone Works

Versus The State of Jharkhand & others --- Respondents

--- Petitioner

With W.P (T) No. 955 of 2022

S.S. Black Stone Works --- Petitioner Versus

The State of Jharkhand & others Respondents With

W.P (T) No. 971 of 2022

Sankat Mochan Stone Mines --- Petitioner

Versus

Union of India and others Respondents

With

W.P (T) No. 972 of 2022

M/s. Vaishnav Stone Works Petitioner

Versus

The State of Jharkhand & others Respondents

6. With W.P (T) No. 974 of 2022 M/s Sri Ram Stone Works Petitioner Versus The State of Jharkhand & others --- Respondents With W.P (T) No. 979 of 2022 M/s Jai Maa Bhagwati Stone Works Petitioner Versus Union of India and others Respondents With W.P (T) No. 986 of 2022 M/s Maa Basnawi Stone Works (popularly known as "Maa Baishnavi Stone Works")---Petitioner Versus The State of Jharkhand & others --- Respondents With W.P (T) No. 1109 of 2022 M/s Kewal Stone Works Petitioner Versus Principal Commissioner, Central GST & Central Excise & others --- Respondents With W.P (T) No. 1111 of 2022

W.P (T) No. 1111 of 2022

M/s Jial Das and Co. --- Petitioner

Versus

Principal Commissioner, Central GST &

Central Excise & others --- Respondents

With

W.P (T) No. 1112 of 2022 M/s. Bobby Stone Works ---

The State of Jharkhand & others --- Respondents
With

Petitioner

Petitioner

W.P (T) No. 1282 of 2022

M/s Maa Tara Construction & Equipment Co.--- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

W.P (T) No. 1675 of 2022
Shiv Shakti Stones Works

Versus
The State of Jharkhand & others
With

Versus
--- Respondents

W.P (T) No. 1821 of 2022

M/s Bhagwan Stone and Minerals --- Petitioner

Versus

The State of Jharkhand and others --- Respondent

With W.P (T) No. 2336 of 2022

CTS Industries Limited --- Petitioner

	7.			
Ver The State of Jharkhand & others				Respondent
W D (T)	With No. 2518 of	2022		
M/s Tridev Stone Works				Petitioner
	rsus			.
The State of Jharkhand & others				Respondent
W D (T)	With No. 3088 of	2022		
M/s Rambilas Sahu		2022		Petitioner
1125 Rumonus Bunu	Versus			
The State of Jharkhand & others				Respondents
	With			•
W.P(T)	No. 3186 of	2022		
M/s Krishna Kumar Saha				Petitioner
	Versus			
Union of India & others	 XX 7° .1			Respondents
W D (T)	With	2022		
Shakti Stone Works	No. 3344 of	2022		Petitioner
Shaku Stolle Works	Versus			rennonei
The State of Jharkhand & others				Respondents
The state of sharkhand & others	With			respondents
W.P (T)	No. 4786 of	2022		
M/s Kohitur Stone Works				Petitioner
	Versus			
Union of India & others				Respondents
	With			
	No. 4794 of	2022		
Mirapahar Stone Mines	T 7			Petitioner
The State of Headshand 8- others	Versus			Dogwoodonta
The State of Jharkhand & others	With			Respondents
W.P.(T)	No. 4814 of	2022		
M/s Kohitur Stone Works	1101 101 101			Petitioner
	Versus			
The State of Jharkhand & others				Respondents
	With			
	No. 4887 of	2022		
M/s Dandar Nirman Pvt. Ltd.				Petitioner
	Versus			.
The State of Jharkhand & others				Respondents
137 D /T)	With	2022		
M/s Shree Bhole Minerals	No. 5216 of			Petitioner
W/3 Blifee Bhole Willerais	Versus			1 cuttoner
Union of India & others			_	Respondents
	With			1
W.P. (T)	No. 5526 of	2022		
	With			
W.P. (T)	No. 5546 of	2022		

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8.
                                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)
                                 With
                       W.P (T) No. 274 of 2023
Black Stone Works
                                                        Petitioner
                               Versus
Union of India & others
                                                     Respondents
                                 With
                       W.P (T) No. 281 of 2023
M/s Sunil Kumar Singh
                                                        Petitioner
                               Versus
The State of Jharkhand & others
                                                     Respondents
                                 With
                       W.P (T) No. 282 of 2023
M/s Ayachi Enterprises
                                                        Petitioner
                               Versus
The State of Jharkhand & others
                                                     Respondents
                                 With
                       W.P (T) No. 370 of 2023
M/s RQS Mining Private Limited
                                                        Petitioner
                               Versus
Commissioner of State Tax & others
                                                     Respondents
                       W.P (T) No. 482 of 2023
M/s Lakshmi Stone Works
                                                        Petitioner
                               Versus
The State of Jharkhand & others
                                                     Respondents
                                  With
                      W.P (T) No. 1065 of 2023
M/s Maa Tara Stone Works
                                                        Petitioner
                               Versus
The State of Jharkhand & others
                                                     Respondents
                                  With
                       W.P (T) No. 1072 of 2023
M/s Maa Gayatri Stone Works
                                                        Petitioner
                               Versus
The State of Jharkhand & others
                                                     Respondents
CORAM: HON'BLE MR. JUSTICE APARESH KUMAR SINGH
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HON'BLE MR. JUSTICE DEEPAK ROSHAN

: M/s Biren Poddar, Sr.Adv., Piyush Poddar, Advs. For the Petitioners M/s Sumeet Gadodia, Ranjeet Kushwaha, Aakansha Mittal, Advocates

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9.

M/s Nitin Kr. Pasari, Sidhi Jalan,

Shubham Choudhary, Mr. Rituraj Safalta

Gaurav Kaushalesh, Advocates Ms. Amrita Sinha, Advocate

M/s Abhilash Kumar, Gaurang Jajodia, Advocates

Mr. Anil Kumar Singh, Advocate

For the Respondents

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Mr. Ashutosh Anand, AAG-III Mr. Rishi Bharati, AC to AAG-III

Mr. Ashish Priyadarshi, A.C. to Sr.S.C.-I

Mr. Rahul Saboo, G.P.-II

Mr. Kunal Chandra Suman, A.C. to G.P.-II

Mr. Mithilesh Singh, GA-IV

Mr. J.F. Toppo, GA-V

Mrs. Maushmi Chatterjee, A.C. to GA-V Mr. Ratnesh Kumar, Advocate (for DGGI) Mr. P.A.S Pati, Mrs. Ranjana Mukherjee & Mr. Amit Kumar, Advocate (for CGST)

14/06.04.2023 Learned counsels for the parties submit that the issue relating to levy of service tax on royalty, one of the core issues involved in the present batch of writ petitions, is pending before the Hon'ble Supreme Court in the case of Udaipur Chambers of Commerce and Industry & Ors. Vrs. Union of India & Ors., Special Leave to Appeal (Civil) No.37326 of 2017 and the tentative date is fixed for 11th April 2023. It is submitted that the present cases may be further adjourned for four weeks awaiting the decision of the Apex Court.

Accordingly, let the matters appear on 9th May 2023.

(Aparesh Kumar Singh, J.)

(Deepak Roshan, J.)

Shamim/