

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
With

W.P (T) No. 4632 of 2021

M/s Bajrangbali Stone Works --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P (T) No. 4652 of 2021

M/s Bihar Bentonite Supply Co. --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P. (T) No. 4654 of 2021

M/s Bihar Bentonite Supply Co., Sahibganj --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P.(T) No. 4677 of 2021

M/s Patnibona Stone Quarries --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P. (T) No. 4678 of 2021

M/s Bandana Stone Works, Sahibganj --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P.(T) No. 4683 of 2021

M/s Hindusthan Industries & Mining Corporation --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P. (T) No. 4684 of 2021

M/s Maa Amba Stone Works, Sahibganj --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P.(T) No. 4685 of 2021

M/s Ganga Stone Works --- Petitioner
Versus
Union of India and others --- Respondents
With

W.P.(T) No. 4709 of 2021

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 --- Petitioner
Versus
Union of India and others --- Respondent
With

W.P (T) No. 4812 of 2021

M/s Narsingh Lagdhir (a Proprietorship Concern) --- Petitioner
Versus
Union of India and others --- Respondents

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With

W.P. (T) No. 4864 of 2021

Madan Kant --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P.(T) No. 4900 of 2021

M/s Hindusthan Industries & Mining Corporation --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

W.P.(T) No. 4903 of 2021

M/s Vansla Granite --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

W.P (T) No. 4904 of 2021

M/s Swastik Mineral Agency --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4905 of 2021

M/s Patnibona Stone Quarries --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P (T) No. 4918 of 2021

M/s Vansla Granite --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P.(T) No. 4919 of 2021

M/s Swastik Mineral Agency --- Petitioner

Versus

Union of India and others --- Respondents

With

W.P.(T) No. 4959 of 2021

M/s Vidyarthi Stone Works --- Petitioner

Versus

The State of Jharkhand & Others --- Respondents

With

W.P.(T) No. 4971 of 2021

M/s Vidyarthi Stone Works --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

W.P.(T) No. 5082 of 2021

M/s Bhagwan Stone Works --- Petitioner

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		
M/s Triveni Engicons Pvt. Ltd	---	Petitioner
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		
M/s Rajan Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
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
Versus
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
“Maa Baishnavi Stone Works”) --- Petitioner
Versus
Union of India and others --- Respondents
With
W.P (T) No. 933 of 2022
M/s Dokania Stone Works --- Petitioner
Versus
The State of Jharkhand & others --- Respondents
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
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

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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

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 --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

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 --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

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

Versus

The State of Jharkhand & others --- Respondent

With

W.P (T) No. 2518 of 2022

M/s Tridev Stone Works --- Petitioner

Versus

The State of Jharkhand & others --- Respondent

With

W.P (T) No. 3088 of 2022

M/s Rambilas Sahu	---	Petitioner
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	---	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. 4150 of 2022		
Hindalco Industries Limited	---	Petitioner
Versus		
Union of India & 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	---	Petitioner
Versus		
The State of Jharkhand & 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)

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. 359 of 2023

M/S Muva Industries Limited --- Petitioner

Versus

The Principal Commissioner of CGST
and Central Excise --- Respondents

With

W.P (T) No. 370 of 2023

M/s RQS Mining Private Limited --- Petitioner

Versus

Commissioner of State Tax & others --- Respondents

With

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

With

W.P (T) No. 1900 of 2023

Satya Laghu Udyog --- Petitioner

Versus

The State of Jharkhand & others --- Respondents

With

W.P (T) No. 2039 of 2023

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With

W.P (T) No. 2040 of 2023

With

W.P (T) No. 2041 of 2023

Azad Ali --- Petitioner
Versus
The State of Jharkhand & others --- Respondents

With

W.P (T) No. 2183 of 2023

M/s Ravindar Nath Chand --- Petitioner
Versus
Union of India & others --- Respondents

With

W.P (T) No. 2363 of 2023

With

W.P (T) No. 2365 of 2023

Hari Nandan Choudhary --- Petitioner
Versus
The State of Jharkhand & others -- Respondents

With

W.P (T) No. 2390 of 2023

With

W.P (T) No. 2399 of 2023

With

W.P (T) No. 2401 of 2023

With

W.P (T) No. 2425 of 2023

With

W.P (T) No. 2426 of 2023

Koushal Kishor Singh @ Hari Nandan Choudhary --- Petitioner
Versus
The State of Jharkhand & others -- Respondents

With

W.P (T) No. 2400 of 2023

With

W.P (T) No. 2427 of 2023

With

W.P (T) No. 2428 of 2023

Manik Chand Maheshwari @
Manick Chand Maheshwari --- Petitioner
Versus

The State of Jharkhand & others -- Respondents

With

W.P (T) No. 2402 of 2023

M/s BBA Stone Works --- Petitioner
Versus
The State of Jharkhand & others -- Respondents

With

W.P (T) No. 2424 of 2023

M/s Lakhinarayan Stone Works --- Petitioner
Versus
The State of Jharkhand & others -- Respondents

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With		
W.P (T) No. 2471 of 2023		
With		
W.P (T) No. 2473 of 2023		
Nirmal Jain HUF (Hindu Undivided Family)	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
W.P (T) No. 2509 of 2023		
With		
W.P (T) No. 2510 of 2023		
With		
W.P (T) No. 2511 of 2023		
M/s Ganga Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
W.P (T) No. 2537 of 2023		
M/s Chhinnmastika Stone Crusher	---	Petitioner
Versus		
Union of India & others	---	Respondents
With		
W.P (T) No. 2994 of 2023		
M/s Haradhan Verma	---	Petitioner
Versus		
Union of India & others	---	Respondents
With		
W.P (T) No. 3602 of 2023		
M/s Saraswati Stone Works	---	Petitioner
Versus		
Union of India & others	---	Respondents
With		
W.P (T) No. 3695 of 2023		
M/s Shiv Enterprises	---	Petitioner
Versus		
Union of India & others	---	Respondents
With		
W.P (T) No. 3696 of 2023		
M/s Ankit Stone Mines	---	Petitioner
Versus		
Union of India & others	--	Respondents
With		
W.P (T) No. 3763 of 2023		
With		
W.P (T) No. 3767 of 2023		
With		
W.P (T) No. 3769 of 2023		
With		
W.P (T) No. 3770 of 2023		
M/s Maa Amba Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents

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With

W.P (T) No. 3796 of 2023

M/s Maa Durga Stone Works --- Petitioner
Versus
The State of Jharkhand & others -- Respondents

With

W.P (T) No. 4231 of 2023

M/s Maa Durga Stone Works --- Petitioner
Versus
Union of India & others -- Respondents

With

W.P (T) No. 4426 of 2023

M/s Ganga Stone Works --- Petitioner
Versus
The State of Jharkhand & others -- Respondents

With

W.P (T) No. 4483 of 2023

M/s Laxmi Stone Works --- Petitioner
Versus
Union of India & others -- Respondents

With

W.P (T) No. 4781 of 2023

M/s Dayal Stone Products --- Petitioner
Versus
Union of India & others -- Respondents

With

W.P (T) No. 6363 of 2023

M/S Chaman Tulsyan through its Authorised Signatory Navin
Kumar --- Petitioner
Versus
The State of Jharkhand through Secretary cum Commissioner State
Tax Deptt And Ors. -- Respondents

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CORAM : HON'BLE MR. JUSTICE RONGON MUKHOPADHYAY
: HON'BLE MR. JUSTICE DEEPAK ROSHAN

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For the Petitioners : M/s Biren Poddar, Sr.Adv., Piyush Poddar, Advs.
M/s Sumeet Gadodia, Ranjeet Kushwaha,
Aakansha Mittal, Advocates
M/s Nitin Kr. Pasari, Sidhi Jalan,
Shubham Choudhary, Rituraj Safalta
Gaurav Kaushalesh, Advocates
Ms. Amrita Sinha, Advocate
M/s Abhilash Kumar, Gaurang Jajodia, Advocates
Mr. Anil Kumar Singh, Advocate
For the Respondents : Mr. Prabhat Kr. Sinha, CGC
Mr. Jai Prakash, AAG - IA
Mr. Ravi Prakash Mishra, AC to AAG-II
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

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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)

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18/06.12.2023 As prayed, list these cases in the 3rd week of
February, 2024.

(Rongon Mukhopadhyay, J.)

(Deepak Roshan, J.)

Alok /