

**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

**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 --- --- Respondents

3.		
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

4.		
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

5.		
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

6.		
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

7.		
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		
<b>W.P (T) No. 3344 of 2022</b>		
Shakti Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P (T) No. 4786 of 2022</b>		
M/s Kohitur Stone Works	---	Petitioner
Versus		
Union of India & others	--	Respondents
With		
<b>W.P (T) No. 4794 of 2022</b>		
Mirapahar Stone Mines	---	Petitioner
Versus		
The State of Jharkhand & others	--	Respondents
With		
<b>W.P.(T) No. 4814 of 2022</b>		
M/s Kohitur Stone Works	---	Petitioner
Versus		
The State of Jharkhand & others	--	Respondents
With		
<b>W.P (T) No. 4887 of 2022</b>		
M/s Dandar Nirman Pvt. Ltd.	---	Petitioner
Versus		
The State of Jharkhand & others	---	Respondents
With		
<b>W.P.(T) No. 5216 of 2022</b>		
M/s Shree Bhole Minerals	---	Petitioner
Versus		
Union of India & others	---	Respondents
With		
<b>W.P.(T) No. 5526 of 2022</b>		
With		
<b>W.P.(T) No. 5546 of 2022</b>		

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  
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  
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**CORAM: HON'BLE MR. JUSTICE APARESH KUMAR SINGH**  
**HON'BLE MR. JUSTICE DEEPAK ROSHAN**

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



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 : Mr. Prabhat Kr. Sinha, CGC  
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  
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 11<sup>th</sup> 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 9<sup>th</sup> May 2023.

***(Aparesh Kumar Singh, J.)***

***(Deepak Roshan, J.)***

*Shamim/*