

For the Respondents : Mr. Mohammad Asghar, A.C. to Sr. S.C. II
For the Resp. CGST : Mr. Ratnesh Kumar, Advocate
: Mr. Amit Kumar, Advocate
: Mr. Ashish Kumar Shekhar, Advocate

Order No. 10/Dated: 31st January 2024

Learned counsel for the petitioners Mr. Sumeet Gadodia has submitted that following points are for consideration by this Court in these batch of cases:-

- (i) "Whether service is leviable in respect of royalty and DMF paid to state government in respect of mining lease pertaining to stone boulders.
 - (ii) Whether "Royalty" is in the nature of "tax" or "profit pendre" and whether royalty can be deemed to be consideration in respect of service provided by the State of Jharkhand pertaining to a transaction of assignment by the State Government of the right to use minerals resources."
2. Post these matters on 11th March 2024.

(Shree Chandrashekhar, A.C.J.)

(Anubha Rawat Choudhary, J.)

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