IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

MONDAY ,THE SEVENTEENTH DAY OF MARCH

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

HONOURABLE SRI DHIRAJ SINGH THAKUR, THE CHIEF JUSTICE

AND

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

WRIT PETITION NO: 25198 OF 2024

Between:

Vedanta Limited, represented by its authorized representative, Mr. Sunil Gupta.

Having its Corporate Office at ASF Center Tower A, 362-363 Jwala Mill Road, Phase IV, Udyog Vihar, Sector 18, Gurugram 122016, Haryana.

And Place of Business at Ravva Onshore Terminal 1, Upplaguptam Mandal, Samanasa East Godavari District - 533 213, Andhra Pradesh.

...Petitioner

AND

1. Union of India, through Secretary (Revenue), Department of Revenue, Ministry of Finance North Block, New Delhi-110001.
2. State of Andhra Pradesh, Through Principal Secretary (Finance Department) A.P Secretariat, Velagapudi, Vijayawada, Andhra Pradesh.
3. Goods and Services Tax Council, Through the Secretary, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, New Delhi-110001.
4. Central Board of Indirect Taxes and Customs, Through Ministry of Finance, Department of Revenue, No. 137, North Block, New Delhi-110001.
5. Additional Commissioner of Central Tax, Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam -530 035, Andhra Pradesh.

6. Principal Commissioner of Central Tax, Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam -530 035, Andhra Pradesh.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order, or direction more particularly in the nature of Writ of Mandamus

i. declare the Impugned Recommendation and Impugned Clarification as being ultra vires the CGST Act as well as the Constitution of India and as a consequence set aside Impugned SCN No. 04/2024-25/ACD dated 12.07.2024 issued by Respondent No. 5 declaring that GST is not leviable on the mining royalties

ii. declare that S.No. 17 of the Rate Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 read with S. No. 257 of the Annexure thereto as being ultra vires the CGST Act as well as the Constitution of India to the extent that it provides that GST is payable on the mining royalties and consequently set aside the same or in the alternative, read down the same so as to exclude levy of GST on mining royalties

iii. declare that clause (i) of Section 2(17) of the CGST Act is ultra vires Article 246Aof the Constitution and as such in contravention of Articles 14, 19(1)(a) and 265 of the Constitution and consequently set aside the same, or in the alternate, read down clause (i) of Section 2(17) of the CGST Act, so as to exclude any levy of GST on mining royalties

IA NO: 1 OF 2024

Petition under Section 151 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High

Court may be pleased to grant interim relief in the form of a direction to the Respondent No. 5 to stay all further proceedings including adjudication of the Impugned SCN No. 04/2024-25/ACD dated 12.07.2024, pending disposal of WP No. 25198 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the earlier order of the High Court dated 30.01.2025 made herein and upon hearing the arguments of M/s AVANIJA INUGANTI Advocate for the Petitioner, and of Sri **ChallaDhanamjaya Additional Solicitor General appearing for respondent No.1**, GP FOR FINANCE, for the Respondent No.2, and of M/s SANTHI CHANDRA, Standing Counsel for the Respondent Nos.3 to 6, made the following

ORDER

"Counter-affidavit has been filed on behalf of respondent Nos.3 to 6.

Mr. ChallaDhanamjaya, learned Additional Solicitor General appearing for respondent No.1, and learned Government Pleader for Commercial Tax appearing for respondent No.2, seek time to file their counter-affidavit.

Counter be filed in four weeks and rejoinder within two weeks thereafter.

List on 01.05.2025.

Interim order granted earlier shall continue to operate till the next date of hearing."

Sd/- K. SRINIVASA RAJU
ASSISTANT REGISTRAR

//TRUE COPY//

For ASSISTANT REGISTRAR

To,

1. One CC to M/s AVANIJA INUGANTI, Advocate [OPUC]

2. One CC to SRI **ChallaDhanamjaya**, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
3. Two CCs to GP FOR FINANCE, High Court of Andhra Pradesh [OUT]
4. One CC to M/s SANTHI CHANDRA, Standing Counsel [OPUC]
5. **Two spare copies**

PSK

HIGH COURT

HC,J
&
RRR,J

DATED:17/03/2025

NOTE: List on 01.05.2025.

WP.No.25198 of 2024

INTERIM ORDER EXTENDED