

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.7438 of 2025

M/s. Super Black Stone (A Proprietorship Concern) having its place of business at Mouza-Salbona Pahar, Benagaria, Shikaripara, P.O. & P.S. Shikaripara, District-Dumka, through its proprietor namely, Mainul Islam

..... Petitioner.

-Versus-

The Union of India & Ors.

..... Respondents.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner :	Mr. Sumeet Gadodia, Advocate Mrs. Shilpi Sandil Gadodia, Advocate Mr. Ranjeet Kushwaha, Advocate Ms. Shruti Shekhar, Advocate Mr. Prakhar Harit, Advocate
For the Respondents:	Mr. P.A.S. Pati, Sr. S.C., CGST

Order No.02

Date: 08.01.2026

1. Issue notice to the respondents.
2. Mr. P.A.S. Pati, Advocate, waives notice on behalf of the respondents. He prays for and is allowed four weeks' time to seek instruction and file counter affidavit.
3. Having regard to the legal issues raised in respect of the levy of service tax on royalty, we are inclined to pass interim order. The Order-in-Original dated 27th August, 2025 has been passed raising demand of service tax on royalty and, hence, until further orders recovery of service tax for grant of mining lease/royalty from the petitioner shall remain stayed.
4. List this case along with W.P. (T) No.3878 of 2020 and other analogous cases.

(Tarlok Singh Chauhan, C.J.)

(Rajesh Shankar, J.)

8th January, 2026
Sanjay/Rohit