

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

D.B. Civil Writ Petition No. 7973/2019

M/s. Oil India Limited,

----Petitioner

Versus

Union Of India

----Respondent

Connected With

1. D.B. Civil Writ Petition No. 4919/2019
2. D.B. Civil Writ Petition No. 11407/2020

---

For Petitioner(s) : Mr. Arvind Datar, Sr. Advocate  
(through VC) assisted by Mr. Sharad  
Kothari,  
Mr. Saurabh Maheshwari,  
Mr. Tarun Dudia,  
Mr. Vineet R. Dave,  
Mr. Aditya Gupta &  
Mr. Shashank Shekhar

For Respondent(s) : Mr. R.D. Rastogi, Addl. SGI (through  
VC) with Mr. B.P. Bohra, Sr. CGPC &  
Mr. Pushan  
Mr. Sandeep Shah, AAG assisted by  
Ms. Akshiti Singhvi  
Mr. Rajvendra Saraswat

---

**HON'BLE THE CHIEF JUSTICE MR. PANKAJ MITHAL  
HON'BLE MR. JUSTICE DINESH MEHTA**

**Order**

**29/11/2022**

Heard learned counsel for the parties.

The controversy in this petition is regarding GST on royalty.

It has been submitted that the matter is covered by the decision of the Division Bench of this Court rendered in **Udaipur Chambers of Commerce and Industry & Ors. Vs. The Union of India & Ors.** reported in MANU/RH/1058/2017.

Shri Datar, learned Senior Advocate has tried to distinguish the matter by submitting that in Udaipur Chamber of Commerce

and Industry (supra), the issue was regarding service tax on royalty, whereas in the case at hand, the issue is regarding GST on royalty, which is quite distinct. Moreover, he has submitted that in Udaipur Chamber of Commerce and Industry (supra), the Division Bench has proceeded on the assumption that royalty is consideration, whereas a Larger Bench of the Supreme Court in several cases has held that royalty is a tax and not consideration.

In view of the above, we feel that the matter requires some consideration. Accordingly, as agreed by both the parties, we direct the matter to be listed on 05<sup>th</sup> January, 2023.

**(DINESH MEHTA),J**

**(PANKAJ MITHAL),CJ**

31-33-Ramesh/Arvind/-



सत्यमेव जयते