

  
**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
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For Petitioner(s) : Mr. Sarad Kothari  
Mr. Vieet R. Dave  
Mr. Samyak Jain (through VC)  
Mr. Ramit Mehta  
Mr. Tarun Dudia  
Mr. Saurabh Maheshwari

For Respondent(s) : Mr. Sandeep Shah, Sr. Advocate/AAG  
assisted by Mr. Abhimanyu Singh Rathore  
Mr. Hemant Dutt  
Mr. Mukesh Rajpurohit, Dy.S.G.  
Mr. B.P. Bohra  
Mr. Rajvendra Sarswat  
Mr. Pooshan

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**HON'BLE MR. JUSTICE VIJAY BISHNOI**  
**HON'BLE MR. JUSTICE MADAN GOPAL VYAS**  
**Order**

**11/12/2023**

Learned counsels for the appellants have submitted that the question "whether royalty is a tax and not consideration", is pending before the Nine Judges Bench of Hon'ble Supreme Court, who is likely to hear the matter in the months of January or February 2024.

Learned counsel for the appellants have, therefore, prayed that the matter be listed in the month of February 2024.

List on 20.02.2024.

**(MADAN GOPAL VYAS),J**

**(VIJAY BISHNOI),J**