

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s).4056-4064/1999

MINERAL AREA DEVELOPMENT AUTHORITY & ANR

Appellant(s)

VERSUS

M/S STEEL AUTHORITY OF INDIA & ANR ETC.

Respondent(s)

WITH

T.P.(C) No. 722/2006 (IV-C)

C.A. No. 4745/2006 (IV-C)

C.A. No. 2055/2009 (IV-C)

C.A. No. 4990/2006 (IV-C)

T.P.(C) No. 951/2006 (IV-C)

C.A. No. 4991/2006 (IV-C)

C.A. No. 4992/2006 (IV-C)

C.A. No. 5599/2006 (IV-C)

C.A. No. 5649/2006 (IV-C)

C.A. No. 378/2007 (IV-C)

C.A. No. 665/2007 (IV-C)

SLP(C) No. 763/2007 (XII-A)

C.A. No. 1180/2007 (IV-C)

T.P.(C) No. 481/2007 (IV-C)

T.P.(C) No. 906/2007 (IV-C)

C.A. No. 6497/2008 (XV)

C.A. No. 6498/2008 (XV)

C.A. No. 3401/2008 (IV-C)

C.A. No. 3400/2008 (IV-C)

C.A. No. 3402/2008 (IV-C)  
C.A. No. 6137/2008 (XV)  
C.A. No. 8311/2011 (XV)  
C.A. No. 4293/2012 (XV)  
C.A. No. 4710-4721/1999 (XVII)  
C.A. No. 5332/2002 (XII)  
C.A. No. 1352/2005 (XII)  
C.A. No. 1883/2006 (XI-A)  
C.A. No. 2174/2009 (IV-C)  
SLP(C) No. 15900/2007 (XII-A)  
C.A. No. 5682/2007 (III-A)  
C.A. No. 1295/2008 (III-A)  
C.A. No. 3403/2008 (IV-C)  
C.A. No. 7397/2008 (XV)  
C.A. No. 96/2009 (XV)  
C.A. No. 6499/2008 (XV)  
C.A. No. 98/2009 (XV)  
C.A. No. 97/2009 (XV)  
SLP(C) No. 26160/2008 (XV)  
T.P.(C) No. 613/2009 (XI)  
T.P.(C) No. 626/2009 (XI)  
C.A. No. 4479/2010 (IV-C)  
C.A. No. 4478/2010 (IV-C)  
C.A. No. 874/2013 (IV-C)  
C.A. No. 3643/2011 (IV-C)  
C.A. No. 8269-8271/2013 (XV)  
C.A. No. 8268/2013 (XV)

C.A. No. 8267/2013 (XV)  
C.A. No. 6135/2013 (XV)  
C.A. No. 8272/2013 (XV)  
W.P.(C) No. 1029/2019 (X)  
SLP(C) No. 16028/2021 (IV-C)  
C.A. No. 4286/2023 (XV)  
C.A. No. 4722-4724/1999 (XVII)  
C.A. No. 5329/2002 (XII)  
C.A. No. 5333/2002 (XII)  
C.A. No. 5335-5336/2002 (XII)  
C.A. No. 7938/2019 (XVII)  
C.A. No. 7936/2019 (XVII)  
C.A. No. 7937/2019 (XVII)  
C.A. No. 4993/2006 (IV-C)  
C.A. No. 6221/2008 (XV)  
C.A. No. 8273/2013 (XV)  
C.A. No. 8274/2013 (XV)  
C.A. No. 9458/2013 (IV-C)  
C.A. No. 3869/2014 (III-A)  
C.A. No. 2632/2013 (XV)  
SLP(C) No. 18600/2013 (XV)  
C.A. No. 14685/2015 (XV)  
C.A. No. 4332/2013 (XV)  
C.A. No. 6784/2014 (XV)  
W.P.(C) No. 376/2015 (X)  
C.A. No. 10082/2016 (XV)

C.A. No. 886/2017 (XV)

C.A. No. 4588/2017 (XV)

C.A. No. 205/2017 (XV)

W.P.(C) No. 512/2018 (X)

C.A. No. 5728-5729/2018 (IV-C)

C.A. No. 5250/2019 (XV)

W.P.(C) No. 729/2019 (X)

Date : 14-08-2024 These matters were called on for pronouncement of order today.

For Appellant(s)

Mr. Rakesh Dwivedi, Sr. Adv.  
Mr. Tapes Kumar Singh, Sr. Adv.  
Ms. Sansriti Pathak, AOR  
Mr. Eklavya Dwivedi, Adv.  
Mr. Sukant Vikram, Adv.  
Mr. Prashant Bhardwaj, Adv.  
Mr. Aditya Pratap Singh, Adv.  
Mr. Amarjeet Gupta, Adv.

Ms. Aishwarya Bhati, A.S.G.  
Mr. Uddyam Mukherjee, AOR  
Mr. Swapnil Pattanayak, Adv.  
Ms. Manisha Chava, Adv.  
Mr. Agnibha Chatterjee, Adv.  
Ms. Shagun Thakur, Adv.  
Ms. Bln Shivani, Adv.  
Mr. Abhijeet Singh, Adv.  
Mr. Rustam Singh Chauhan, Adv.  
Ms. Sthavi Asthana, Adv.  
Mr. Ashwin Joseph, Adv.  
Ms. Poornima Singh, Adv.  
Mr. Annirudh Singh, Adv.  
Ms. Shreya Jain, Adv.

Ms. Aishwarya Bhati, A.S.G.  
Mr. Gp. Capt. Karan Singh Bhati, AOR  
Mr. Hemendra Sharma, Adv.  
Ms. Chitragda Rastravara, Adv.  
Mr. Abhijeet Singh, Adv.  
Mr. Anirudh Singh, Adv.  
Mr. Aishwary Mishra, Adv.  
Mr. Dhananjai Shekhawat, Adv.  
Mr. Shiv Autar Singh Sengar, Adv.  
Mr. Dashrath Singh, Adv.  
Mr. Yogeshwar Krishna, Adv.  
Ms. Anjali Saxena, Adv.

Mrs. Prabha Swami, AOR  
Mr. Nikhil Swami, Adv.  
Ms. Divya Swami, Adv.

Mr. Mahesh Agarwal, Adv.  
Mr. Ninad Laud, Adv.  
Mr. Rishi Agrawala,, Adv.  
Mr. Anshuman Srivastava, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. Rajesh Kumar, Adv.  
Mr. Chirag Nayak, Adv.  
Mr. E. C. Agrawala, AOR  
Mr. M.s. Ananth, Adv.  
Ms. S. Lakshmi Iyer, Adv.  
Mr. Zubin Dash, Adv.  
Mr. Himanshu Saraswat, Adv.

Mr. Ashok K. Parija, Sr. Adv.  
Mr. Abhimanyu Bhandari, Adv.  
Ms. Roohe Hina Dua, Adv.  
Mr. Naveen Kumar, AOR  
Ms. Stuti Bisht, Adv.  
Mr. Harshit Khanduja, Adv.  
Mr. Nitesh Bhandari, Adv.  
Ms. Dhankshi Gandhi, Adv.  
Mr. Prabhat Kumar Rai, Adv.  
Mr. Shourajeet Chakravarty, Adv.  
Ms. Nidhi Singh, Adv.  
Ms. Aprajita Bhardwaj, Adv.  
Mr. Maitreya, Adv.  
Mr. Aditya Goyal, Adv.

Mr. Ashok Kumar Singh, AOR

Mr. Praveen Kumar, AOR  
Mr. Kumar Ajit Singh, Adv.  
Ms. Sunaina Kumar, Adv.

Mr. Kunal Verma, AOR

Mr. H. D. Thanvi, Adv.  
Mr. Nikhil Kumar Singh, Adv.  
Mr. Achal Singh Bule, Adv.  
Mr. Rishi Matoliya, AOR

Mr. K. V. Mohan, AOR  
Mr. K.V. Balakrishnan, Adv.  
Mr. R.k. Raghavan, Adv.

Ms. Sumita Hazarika, AOR  
Ms. Mansi Mehta, Adv.

Mrs. Sheela Goel, AOR

Mr. T. G. Narayanan Nair, AOR  
Ms. Priya Balakrishnan, Adv.  
Mr. Ramesh Babu M.R., Adv.  
Mr. Shibu Devasia Olickal, Adv.  
Ms. Swathi H Prasad, Adv.  
Ms. Samyuktha H Nair, Adv.

Mr. Tapesk Kumar Singh, Sr. Adv., A.A.G.  
Mr. Shantanu Sagar, AOR  
Mr. Prabhat Ranjan Raj, Adv.  
Mr. Anil Kumar, Adv.  
Mr. Gunjesh Ranjan, Adv.  
Mr. Shashwat Anand, Adv.  
Mrs. Divya Mishra, Adv.  
Mr. Vaibhav Jain, Adv.

Mr. Ujjwal A Rana, Adv.  
Mr. Himanshu Mehta, Adv.  
M/S. Gagrat And Co, AOR

Mr. S. K. Verma, AOR

Mr. Ajit Kumar Sinha, Sr. Adv.  
Mr. Ashwarya Sinha, AOR  
Mr. Aditya Malhotra, Adv.  
Ms. Priyanka Sinha, Adv.

Mr. Sanjay Kumar Tyagi, AOR  
Ms. Manjeet Kirpal, AOR

Dr Manish Singhvi, Sr. Adv.  
Mr. P. V. Yogeswaran, AOR

Mr. Gaurav Juneja, Adv.  
Mrs. Vanita Bhargava, Adv.  
Mr. Sanjeev Kumar Kapoor, Adv.  
Ms. Monika Singh, Adv.  
Mr. Ajay Bhargava, Adv.  
Mr. Aakash Bajaj, Adv.  
Mr. Sanjeev K . Kapoor, Adv.  
Mr. Sanjeev K. Kapoor, Adv.  
Ms. Nandita Chauhan, Adv.  
Mr. Avirat Kumar, Adv.  
Ms. Muskan Narang, Adv.  
Ms. Arushi Yadav, Adv.  
M/S. Khaitan & Co., AOR

Mr. Neeraj Kumar Gupta, AOR  
Mr. Ranjeet Kumar Singh, Adv.

Mr. Nitin Singh, Adv.  
Mr. Shivang Srivastava, Adv.

Mr. Pitambar Acharya, Sr. Adv.  
Mrs. Kirti Renu Mishra, AOR

Ms. Sharmila Upadhyay, AOR  
Mr. Pawan R Upadhyay, Adv.  
Mr. Sarvjit Pratap Singh, Adv.

Mr. Sarad Kumar Singhania, AOR  
Ms. Rashmi Singhania, Adv.  
Mr. Yash Singhania, Adv.

Mr. Ninad Laud, Adv.  
Mr. Zubin Dash, Adv.  
Mr. Dhananjya Mishra, Adv.  
Ms. Shally Bhasin, Adv.  
Mr. P. S. Sudheer, AOR  
Mr. Rishi Maheshwari, Adv.  
Ms. Anne Mathew, Adv.  
Mr. Bharat Sood, Adv.  
Ms. Miranda Solaman, Adv.  
Ms. Nivedita Sudheer, Adv.

Mr. Shailendra Swarup, AOR  
Ms. Bindu Saxena, Adv.  
Ms. Aparajita Swarup, Adv.  
Mr. Dhruv C Saxena, Adv.

Mr. Surender Kumar Gupta, AOR  
Ms. Mokshita Sharma, Adv.

Mr. Milind Kumar, AOR

Mr. Syed Shahid Hussain Rizvi, AOR  
Mr. Zeeshan Rizvi, Adv.

Mr. Guntur Prabhakar, AOR

Mr. Sunil Kumar Jain, AOR

Mr. Ram Lal Roy, AOR  
Mr. Shiv Singh Yadav, Adv.

Ms. Nandini Sen Mukherjee, AOR

Mr. Sumit Teterrwal, AOR

For Respondent(s) Mr. R. Venkataramani, Attorney General for India  
Mr. Tushar Mehta, Solicitor General  
Mr. S.k. Bagaria, Sr. Adv.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Sunil Kumar Jain, AOR  
Mr. Kaushik Choudhury, Adv.  
Mr. Shaantanu Jain, Adv.  
Ms. Anusha Agarwal, Adv.  
Mr. Deepanshu Jain, Adv.  
Mr. Achintya Kumar Sinha, Adv.  
Mr. Kumar Ajit Singh, Adv.  
Mr. Manish Jain, Adv.  
Ms. Rashika Swarup, Adv.  
Mr. Saksham Garg, Adv.  
Mr. Jyotirmoy Chatterjee, Adv.  
Mr. Sachin Sharma, Adv.  
Ms. Kanika Kalaiyaran, Adv.  
Mr. Abhishek Kumar Pandey, Adv.  
Mr. Raman Chitwan Singh, Adv.  
Ms. Pankhuri Srivastav, Adv.  
Ms. Shreya Mathur, Adv.  
Ms. Neelam Sharma, Adv.  
Mr. Jatinder K. Bhatia, Adv.  
Mr. Gurmeet Singh Makker, AOR

Mr. Rakesh Dwivedi, Sr. Adv.  
Mr. Tapes Kumar Singh, Sr. Adv.  
Ms. Sansriti Pathak, AOR  
Mr. Eklavya Dwivedi, Adv.  
Mr. Sukant Vikram, Adv.  
Mr. Prashant Bhardwaj, Adv.  
Mr. Aditya Pratap Singh, Adv.  
Mr. Amarjeet Gupta, Adv.

Mr. Vijay Hansaria, Sr. Adv.  
Mr. Gaurav Jain, Adv.  
Ms. Abha Jain, AOR  
Ms. Kavya Jhavar, Adv.  
Mr. Pawanshree Agarwal, Adv.  
Ms. Sneha Kalita, Adv.  
Mr. Abhinav Hansaria, Adv.  
Ms. Nandini Rai, Adv.  
Mr. Jaivir Singh, Adv.  
Ms. Ruchi Kohli, AOR

Mr. Amit Anand Tiwari, Sr. A.A.G.  
Mr. Sabarish Subramanian, AOR  
Mr. C. Kranthi Kumar, Adv.  
Ms. Devyani Gupta, Adv.  
Mr. Vishnu Unnikrishnan, Adv.  
Mr. C Kranthi Kumar, Adv.  
Ms. Tanvi Anand, Adv.  
Ms. Saushriya Havelia A, Adv.

Mr. Naman Dwivedi, Adv.  
Mr. Danish Saifi, Adv.  
Ms. Arjoo Rawat, Adv.  
Mr. Sarathraj B, Adv.

Ms. Nilofar Khan, AOR

Mr. G. N. Reddy, AOR

Dr. Charu Mathur, Adv.  
Mr. B.s. Rajesh Agrajit, Adv.  
Mr. Vishal Meghwal, Adv.  
Mr. Shyamal Kumar, Adv.  
Ms. Yashika Bum, Adv.  
Mr. Rajesh Chand, Adv.  
Mr. Harsha Vinoy, Adv.  
Ms. Jyoti Rana, Adv.  
Mr. Jatin Nagar, Adv.  
Ms. Priya Nagar, Adv.  
Ms. Meetu Goswami, Adv.  
Mr. Siddharth Goswami, Adv.  
Ms. Dipti Singh, Adv.  
Ms. Rajbala, Adv.  
Mr. Aakash Sharma, Adv.  
Ms. Shambhvi Jaiswal, Adv.  
Ms. Shweta Jaishankar Dwivedi, Adv.  
Mr. Mayank Katyan, Adv.  
Mr. Milind Kumar, AOR

Mr. T. Harish Kumar, AOR

Mr. Shiv Mangal Sharma, A.A.G.  
Ms. Abhinandini Sharma, Adv.  
Mr. Saurabh Rajpal, Adv.  
Ms. Nidhi Jaswal, Adv.  
Ms. Shalini Singh, Adv.  
Mr. Deepak Verma, Adv.  
Mr. Abhishek Sharma, Adv.  
Mr. Amogh Bansal, Adv.  
Mr. Sandeep Kumar Jha, AOR

Mr. Ajay Aggarwal, Adv.  
Mr. Adarsh Aggarwal, Adv.  
Mr. R.P. Aggarwal, Adv.  
Mr. Rajan Narain, AOR

Mr. Sunny Choudhary, AOR  
Ms. Ruchira Goel, AOR  
Mr. Abhishek Gupta, AOR

Mrs. Manik Karanjawala, AOR  
Ms. Nandini Gore, Adv.

Ms. Sonia Nigam, Adv.  
Ms. Tahira Karanjawala, Adv.  
Mr. Akhil Abraham Roy, Adv.  
Mr. Rajat Dasgupta, Adv.  
Mr. Akarsh Sharma, Adv.  
Mr. Mohammad Shahyan Khan, Adv.  
Ms. Manvi Rastogi, Adv.  
Mr. Aman T Mehta, Adv.

Mr. Apoorv Kurup, A.A.G.  
Ms. Ankita Sharma, AOR

Mr. S. S. Shroff, AOR

Mr. Bishwajit Dubey, A.A.G.  
Mr. Vinayak Sharma, Standing Counsel, Adv.  
Mr. Ravinder Kumar Yadav, AOR  
Ms. Kritika Yadav, Adv.

Ms. Prerna Singh, Adv.  
Mr. Guntur Pramod Kumar, AOR  
Mr. Gautambhatia, Adv.  
Mr. Gautam Bhatia, Adv.  
Mr. Samarth Luthra, Adv.  
Mr. Dhruv Yadav, Adv.  
Mr. Keshav Singh, Adv.

Mr. Gaurav Kejriwal, AOR

Mr. K. Parameshwar, A.A.G.  
Mr. Rajeev Kumar Dubey, Adv.  
Mr. Ashiwan Mishra, Adv.  
Mr. Kamendra Mishra, AOR

Ms. Devina Sehgal, AOR

Mr. Abhish Kumar, AOR

Mr. Syed Shahid Hussain Rizvi, AOR  
Mr. Zeeshan Rizvi, Adv.

Mr. Ramendra Mohan Patnaik, AOR  
Ms. Punam Kumari, AOR

Ms. Mrinal Gopal Elker, AOR  
Mr. Saurabh Singh, Adv.

Mr. Sandeep Sudhakar Deshmukh, Adv.  
Mr. Nishant Sharma, Adv.  
Mr. Rakesh K. Sharma, AOR

Mr. Rohit K. Singh, AOR  
Mr. Uday N. Tiwari, Adv.  
Mr. Pritam Bishwas, Adv.

Ms. Manjula Gupta, AOR  
Mr. Harsh Parashar, AOR

Ms. Pragati Neekhara, AOR  
Mr. Prem Sunder Jha, AOR

Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala,, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. M.s. Ananth, Adv.  
Ms. S. Lakshmi Iyer, Adv.  
Ms. Neha Agarwal, Adv.  
Mr. Himanshu Saraswat, Adv.  
Mr. E. C. Agrawala, AOR

Mr. Kedar Nath Tripathy, AOR  
Mr. Aditya Narayan Tripathy, Adv.

Mr. Mishra Saurabh, AOR

Mrs. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Nandita Chauhan, Adv.  
Ms. Tijil Thakur, Adv.  
M/S. Khaitan & Co., AOR

Mr. Sunil Roy, AOR

Ms. Ritika Gambhir Kohli, AOR  
Mr. Omar Ahmad, Adv.  
Mr. Tuhin Dey, Adv.  
Mr. Nikhil Kohli, Adv.  
Mr. Kushank Garg, Adv.  
Ms. Kritika Khurana, Adv.  
Ms. Shrishti Jeswani, Adv.

Mr. Ilesh Shukla, Adv.  
Mr. Chetanya Singh, Adv.  
Ms. Ria Sachthey, Adv.  
Mr. Chetan Sharma, Adv.  
Mr. Manav Jain, Adv.  
Mr. Vishnu Kumar, Adv.  
Mr. Samarth Tyagi, Adv.  
Mr. Sarthak Sharma, Adv.  
M/S. Ars Associates, AOR

Mr. Arjun Garg, AOR

Mr. V. K. Verma, AOR

Mr. Praveen Kumar, AOR

Mr. Ajit Kumar Sinha, Sr. Adv.  
Mr. Ambhoj Kumar Sinha, AOR

Mr. Rutwik Panda, AOR

Mr. Tapesk Kumar Singh, Aag, Sr. Adv.  
Mr. Rajiv Shanker Dvivedi, Adv.  
Ms. Tulika Mukherjee, AOR  
Mr. Beenu Sharma, Adv.  
Mr. Venkat Narayan, Adv.

Mr. S.P. Singh, Sr. Adv.  
Ms. Sheenu Chauhan, Adv.  
Mr. Sanjeev Malhotra, AOR

Mr. Parijat Kishore, AOR

Mr. Praveen Swarup, AOR  
Mr. Ameet Singh, Adv.  
Mr. Praveen Swarup, Adv.  
Ms. Pareena Swarup, Adv.  
Mr. Ravi Kumar, Adv.  
Mr. Devesh Maurya, Adv.  
Mr. K.p. Singh, Adv.  
Ms. Payal Swarup, Adv.  
Mr. Nityanand Mahato, Adv.

Ms. Aishwarya Bhati, A.S.G.  
Mr. Gp. Capt. Karan Singh Bhati, AOR  
Mr. Nithin Chowdary Pavuluri, Adv.  
Ms. Poornima Singh, Adv.  
Ms. Manisha Chava, Adv.  
Ms. Shagun Thakur, Adv.  
Ms. Bln Shivani, Adv.  
Mr. Rustam Singh Chauhan, Adv.  
Ms. Sthavi Asthana, Adv.  
Mr. Ashwin Joseph, Adv.  
Ms. Shreya Jain, Adv.  
Ms. Shivika Mehra, Adv.  
Ms. Anupriya Srivastava, Adv.  
Ms. Anuradha Arputam, Adv.  
Mr. Akshaj Singh, Adv.  
Ms. Radhika Misra, Adv.  
Mr. Sunit Chaudhary, Adv.  
Mr. Vasu Vats, Adv.  
Ms. Riddhi Jad, Adv.  
Mr. Abhinav Gupta, Adv.

Mr. Gopal Prasad, AOR  
Mr. Shibashish Misra, AOR

Mr. Kumar Visalaksh, Adv.  
Mr. Rahul Khurana, Adv.  
Mr. Udit Jain, Adv.  
Mr. Abhishek Vikas, AOR

Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala,, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. M.s. Ananth, Adv.  
Ms. S. Lakshmi Iyer, Adv.  
Ms. Neha Agarwal, Adv.  
Mr. Himanshu Saraswat, Adv.  
Mr. E. C. Agrawala, AOR

M/S. Trilegal Advocates On Record, AOR

Mr. Rajat Mittal, AOR

Mr. Vivek Sharma, AOR  
Dr. Vijay Kumar Sharma, Adv.

Mr. Anand Varma, AOR  
Ms. Apoorva Pandey, Adv.  
Ms. Adyasha Nanda, Adv.

Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala,, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. M.s. Ananth, Adv.  
Ms. S. Lakshmi Iyer, Adv.  
Ms. Neha Agarwal, Adv.  
Mr. Himanshu Saraswat, Adv.  
Mr. E. C. Agrawala, AOR

Mr. Praveen Swarup, AOR  
Mr. Ameet Siingh, Adv.  
Mr. Praveen Swarup, Adv.  
Ms. Pareena Swarup, Adv.  
Mr. Ravi Kumar, Adv.  
Mr. Devesh Maurya, Adv.  
Mr. K.p. Singh, Adv.  
Ms. Payal Swarup, Adv.  
Mr. Nityanand Mahato, Adv.

Mr. Akshat Shrivastava, AOR

Ms. Anuradha Dutt, Adv.  
Ms. Fereshte D. Sethna, Adv.  
Mr. Tushar Jarwal, Adv.

**Ms. Suman Yadav, Adv.  
Ms. Priyanka M.P., Adv.  
Mr. Haaris Fazili, Adv.  
Mr. Kunal Dutt, Adv.  
Mr. Yash Mittal, Adv.  
Mr. Rahul Sateerja, Adv.  
Mr. Raghav Dutt, Adv.  
Ms. B. Vijayalakshmi Menon, AOR**

**Mr. Manish Kumar Saran, AOR  
Mr. Aditya Mani Saran, Adv.**

**Mr. Kartik Seth, Adv.  
Ms. Shriya Gilhotra, Adv.  
Ms. Maithili Moondra, Adv.  
Mr. Raghav Sharma, Adv.  
Mr. Mahesh Bhati, Adv.  
Mr. Saurabh Chaturvedi, Adv.  
Mr. Chiranjeev Sharma, Adv.  
Mr. Pushkin Tandon, Adv.  
M/S. Chambers Of Kartik Seth, AOR**

**Mr. K. R. Sasiprabhu, AOR**

- 1 Hon'ble Dr Dhananjaya Y Chandrachud pronounced the order on behalf of Hon'ble Mr Justice Hrishikesh Roy, Hon'ble Mr Justice Abhay S Oka, Hon'ble Mr Justice J B Pardiwala, Hon'ble Mr Justice Manoj Misra, Hon'ble Mr Justice Ujjal Bhuyal, Hon'ble Mr Justice Satish Chandra Sharma, Hon'ble Mr Justice Augustine George Masih and himself with the following conclusion:

"24 The submission that MADA (supra) should be given prospective effect is rejected.

25 Bearing in mind the consequences that would emanate from the past period, the following conditionalities are directed to prevail:

a. While the States may levy or renew demands of tax, if any, pertaining to Entries 49 and 50 of List II of the Seventh Schedule in terms of the law laid down in the decision in MADA (supra) the demand of tax shall not operate on transactions made prior to 1 April 2005;

b. The time for payment of the demand of tax shall be staggered in instalments over a period of twelve

years commencing from 1 April 2026; and

- c. The levy of interest and penalty on demands made for the period before 25 July 2024 shall stand waived for all the assesses."

2 In view of the dissenting opinion of Hon'ble Ms Justice B V Nagarathna in the main judgment, these proceedings are being signed by the eight judges forming part of the main judgment.

**(SANJAY KUMAR-I)**  
**ADDITIONAL REGISTRAR**

**(Signed reportable order is placed on the file)**

**(SAROJ KUMARI GAUR)**  
**ASSISTANT REGISTRAR**