

ITEM NO.4

COURT NO.2

SECTION XVII

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

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

MINERAL AREA DEVELOPMENT AUTHORITY ETC.

Appellant(s)

VERSUS

M/S STEEL AUTHORITY OF INDIA . &amp; ORS.

Respondent(s)

(ONLY I.A. NO. 96913/2020 AND 146937/2021 IN T.C.232/2020 IS LISTED AGAINST THIS MATTER.] )

WITH

T.C.(C) No. 232/2020 (XVI-A)

(WITH IA No. 146937/2021 - APPROPRIATE ORDERS/DIRECTIONS, IA No. 96913/2020 - APPROPRIATE ORDERS/DIRECTIONS)

Date : 26-08-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

HON'BLE MR. JUSTICE A.S. BOPANNA

HON'BLE MR. JUSTICE J.B. PARDIWALA

For Appellant(s)

Mr. Mukul Rohatgi, Sr. Adv.

Mr. Mohit Paul, AOR

Mr. Ayush Agrawal, Adv.

Mr. Vikrant Singh Bloria, Adv.

Mr. Sushant Tomar, adv.

Ms. Rashi Vig, Adv.

Mr. Tapesk Kumar Singh, AOR

Mr. Sukant Vikram, Adv.

Mr. Aditya Pratap Singh, Adv.

For Respondent(s)

Mr. Nalin Kohli, SR. AAG

Mr. Ankit Roy, Adv.

Mr. Shuvodeep Roy, AOR

Mr. Sunil Kumar Jain, AOR

**UPON hearing the counsel the Court made the following  
O R D E R**

**I.A. NO. 96913/2020 AND 146937/2021 IN T.C.232/2020**

- 1 During the course of the hearing, a statement has been tendered on behalf of the State of Assam indicating the dues both towards the tax and interest under the Assam Taxation (On Specified Lands) Act 1990 as amended in 2004.
- 2 The statement which has been tendered by the State of Assam indicates that the principal tax dues between 1 August 2007 and 24 March 2022 are Rs 14,53,80,79,222. The interest has been computed at the rate of two per cent per month on which interest dues are stated to be Rs 30,68,18,54,293.28. The resultant outstanding as computed by the State towards principal and interest works out to be Rs 45,21,99,33,515.28 as on 31 July 2022.
- 3 Mr Mukul Rohatgi, senior counsel appearing on behalf of the Oil India Limited, submits that the dues as computed by the State are in contest, even in regard to the computation and, particularly, in regard to the interest liability.
- 4 Since the dispute in the present case is between the State of Assam, on the one hand, and a Central Public Sector Undertaking, on the other, a mutual dialogue can be explored between the Centre and the State Government. It has been suggested that the Secretary in the Ministry of Petroleum and Natural Gas and the Chief Secretary of the State of Assam can have a joint meeting so that a working arrangement can be found in order to ensure that the concerns of the State towards the realization of its revenue are duly met during the pendency of the proceedings, while factoring the submissions of the Central Public Sector Undertaking.

5 List the applications on 30 September 2022.

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

**(SAROJ KUMARI GAUR)**  
**COURT MASTER**