IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.9961 of 2019
&
WMP.No.10530 of 2019

M/s Oil and Gas Natural Corporation Limied ("ONGC")
Cauvery Asset, Nervy, Karaikal-609 604
Represented by Authorized Signatory:
V.K.Jawahar Babu
Chief Manager (Finance & Accounts),
Chennai Finance, ONGC

... Petitioner

Vs.

1. Union of India, through
   Secretary (Revenue),
   Department of Revenue, Ministry of Finance,
   North Block, New Delhi-110001

2. State of Tamil Nadu, through
   Secretary (Revenue),
   Department of Revenue,
   Namakkal Kavignar Maaligai,
   Fort St. George, Chennai-600009

3. Central Board of Indirect Taxes and Customs
   Department of Revenue, Ministry of Finance,
   North Block, New Delhi-110001

4. Joint Commissioner (Commercial Taxes),
   Large Tax Payers Unit
   Dugar Towers, 5th Floor,
   34, (Old No.123) Marshal Road,
   Egmore, Chennai-08

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of mandamus, forbearing the respondents from levying, collecting or recovering Goods and Services Tax on an ongoing basis under the Central Goods and Services Tax Act, 2017 and/or the Tamil Nadu Goods and Services

Tax Act, 2017, on the element of royalty paid by the petitioner under the Oilfields (Regulation and Development) Act, 1948 read with the Petroleum and Natural Gas Rules, 1959.

For Petitioner : Mr.Karthik Sundaram

For Respondents: Mr.A.P.Srinivas, [R1]
Senior Standing Counsel
Mr.C.Harsha Raj, [R2 to R4]
Additional Government Pleader

O R D E R

Read this order in conjunction with earlier order dated 13.06.2022. Pending writ petition, the respondents were directed to hear the petitioner and pass orders on the taxability of royalty paid by the petitioner under the Oilfields (Regulation and Development) Act, 1948 read with the Petroleum and Natural Gas Rules, 1959, under the provisions of the Goods and Services Tax Act, 2017. Pursuant to the directions issued, an order has come to be passed on 24.06.2022, a copy of which is placed on file, holding the issue adverse to the interests of the petitioner.

2. In light of the same, the prayer of the petitioner for a mandamus forbearing the respondents from levying, collecting or recovering GST does not arise.

3. Recording the aforesaid, this writ petition is closed. Liberty, as sought for, is granted to the petitioner to challenge order dated 24.06.2022, in accordance with law. Connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

ska

To

1. The Secretary (Revenue),
   Union of India,
   Department of Revenue, Ministry of Finance,
   North Block, New Delhi-110001

2. The Secretary (Revenue),
   State of Tamil Nadu,
   Department of Revenue,
   Namakkal Kavignar Maaligai,
   Fort St. George, Chennai-600009.

3. The Central Board of Indirect Taxes and Customs
   Department of Revenue, Ministry of Finance,
   North Block, New Delhi-110001

4. The Joint Commissioner (Commercial Taxes),
   Large Tax Payers Unit
   Dugar Towers, 5th Floor,
   34, (Old No.123) Marshal Road,
   Egmore, Chennai-08

+1cc to Mr.Karthik Sundaram, Advocate, S.R.No.44247
+1cc to the Special Government Pleader(Taxes), S.R.No.44383

W.P.No.9961 of 2019 &
WMP.No.10530 of 2019

GPL[co]
NSK/29/07/2022