



CGHC010104132021 2026:CGHC:45671

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 76 of 2021

- Ultratech Cements Limited (Formerly Century Cement), Now Baikunth Cement Works, A Company Registered Under Company's Act, 1956 Having, Its Registered Office At B Wing, Ahura Centre, 2nd Floor, Mahakali Caves Road, Andheri (East), Mumbai - 400093 (Maharashtra) And Local Office At Post Office Baikunth - 493116, District Raipur Chhattisgarh Through Authorized Signatory., District : Raipur, Chhattisgarh. --- **Petitioner(s)**

versus

1. Union Of India, Through The Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi 110001, District : New Delhi, Delhi
2. Commissioner Of Income Tax, Government Of India, Central Revenue Building, Civil Lines, Raipur 492001 Chhattisgarh., District : Raipur, Chhattisgarh
3. Asstt. / Deputy Commissioner Of Income Tax (T D S), Government Of India, Ist Floor, Reena Apartment, Near Police Chowki, Jagdalpur Road, Raipur Chhattisgarh., District : Raipur, Chhattisgarh
4. State Of Chhattisgarh Through The Secretary, Department Of Geology And Mining, Mantralaya, Mahanadi Bhawan, Atal Nagar Naya Raipur District Raipur Chhattisgarh., District : Raipur, Chhattisgarh
5. Director, Directorate Of Geology And Mining, Indrawati Bhawan Naya Raipur, Raipur Chhattisgarh., District : Raipur, Chhattisgarh
6. Mining Officer, (Mining And Admn.) Collectorate Premises, Mining Office, Raipur, District Raipur Chhattisgarh., District : Raipur, Chhattisgarh
7. Dy. Director (Mining And Admin), Mining Office, Collectorate Campus, Raipur Chhattisgarh., District : Raipur, Chhattisgarh --- **Respondent(s)**

WPT No. 219 of 2023

- Ultratech Cement Limited A Company Registered Under The Provisions Of The Companies Act, 1956, And Having Its Registered Office At B Wing, Ahura Centre, 2nd Floor, Mahakali Caves Road, Andheri (East) Mumbai - 400093 (Maharashtra) And A Cement Plant/unit At Rawan Cement Works Rawan, Pin-493 198 District Balod Bazar, Chhattisgarh, Through Its Authorized Representative ---**Petitioner(s)**

Versus

1. Union Of India Through The Secretary, Ministry Of Finance Department Of Revenue, Room No. 46, North Block, New Delhi 110001
2. Commissioner Of Income Tax, Government Of India, Department Of Revenue, Civil Lines, Raipur 492001 Chhattisgarh
3. Asstt/deputy Commissioner Of Income Tax (Tds), Government Of India, Central Revenue Building Civil Lines, Raipur 492001 Chhattisgarh.
4. State Of Chhattisgarh Through The Secretary, Department Of Geology And Mining, Mantralaya Mahanadi Bhawan, Atal Nagar, Naya Raipur Chhattisgarh.
5. Director, Directorate Of Geology And Mining, Indrawati Bhawan, Naya Raipur, Raipur Chhattisgarh.
6. Mining Officer, (Mining And Admn.) Collectorate Premises, Mining Office, Baloda Bazar, District : Balodabazar-Bhathapara, Chhattisgarh
7. Dy. Director (Mining And Admin), Mining Officer, District : Balodabazar-Bhathapara, Chhattisgarh --- **Respondent(s)**

WPT No. 223 of 2023

- Shree Cement Limited Company Incorporated Under The Companies Act, 1956 Having Registered Office At Bangur Nagar, Beawar-305901, District -Ajmer (Rajesthan) And Having Its Unit - Shree Raipur Cement Plant At Village -Khaparadih, Tehsil, Simga, District Baloda Bazar-493332 Chhattisgarh. And Limestone Mines At Village - Bharuwadih And Semaradih-Tehsil Baloda Bazar District -Baloda Bazar-493332, Chhattisgarh. Through - Its Authorized Signatory Ashish Bharadia S/o. Shree Gopal Bharadia, 42 Yrs., Senior Manager (Taxation), Office At Shree Cement Limited, At -Ps Khapradih Tehsil -Simga, Balodabazar-Bhatapara, Chhattisgarh. ---**Petitioner(s)**

Versus

1. Additional / Joint Commissioner Of Income Tax (Tds) Government Of India Central Revenue Building, Civil Lines, Raipur 792101, Chhattisgarh.
2. Deputy Commissioner Of Income Tax (Tds), Government Of India, Ministry Of Finance, Department Of Revenue, 3rd Floor, Goriwala Complex, Opposite Kali Mata Mandir, Ring Road No.1, New Rajendra Nagar, Raipur, 492001, Chhattisgarh.
3. State Of Chhattisgarh Through The Secretary, Department Of Geology And Mining, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, 492101, Chhattisgarh.
4. Deputy Director (Mining And Administration), Mining Officer, Collectorate Building, District -Baloda Bazar-Bhatapara -493332, Chhattisgarh.
5. Director Of Geology And Mining, Directorate Of Geology And Mining, Indrawati Bhawan, Block No.4, Second Floor, Naya Raipur, 492002, Chhattisgarh.
6. The Mining Officer, Mining Office, Collectorate Building, Baloda Bazar-Bhatapara, -493332, Chhattisgarh.

--- **Respondent(s)**

For Petitioner(s) in WPT No.: 76 of 2021 and 219 of 2023		Mr. Ashish Shrivastava, Sr. Advocate with Mr. Aman Pandey, Mr. Rahul Ambast, Ms. Shotabdi Bageli and Mr. Ishaan Singh Rathore, Advocates.
For petitioner in WPT No.: 223 of 2023		Mr. Raja Sharma, Advocate.
For Union of India.	:	Mr. Ramakant Mishra, Deputy Solicitor General.
For State	:	Ms. Anuradha Jain, Dy. Govt. Advocate.
For Income Tax Department	:	Mr. Ajay Kumrani, Advocate appears on behalf of Mr. Amit Choudhari, Advocate.

(Hon'ble Mr. Justice Narendra Kumar Vyas)

Order on Board

28/10/2026

1. Since common question of law and facts are involved in bunch of these writ petitions, they are heard analogously and are being disposed of by this common order.
2. The petitioners have filed the instant writ petitions under Article 226 of the Constitution of India challenging the letter dated 4-1-2021 bearing No. F6-36/2020-21 issued by the Additional Secretary, Department of Mineral Resources, Govt. of Chhattisgarh, Raipur, ie. respondent No.4 whereby the latter has rejected the representation submitted by the petitioner company requesting refund/adjustment of the amount by the petitioner company towards the payment of advance royalty against the amount paid by the petitioner company to the Income Tax Department ie, respondent No.3 in relation to the recovery of tax dues on behalf of the Mining Department ie., respondent No.7.
3. Case of the petitioners, in brief, is that the Petitioner Company, Ultratech Cement Limited/ Shree Cement Limited, a Company incorporated under the Company's Act 1956, is engaged in the business of manufacturing cement and clinker. Petitioner Company uses limestone which is required as raw-material in the process of

manufacture of cement. In order to ensure uninterrupted supply of limestone as raw-material for continuous manufacturing activity of cement, Petitioner Company obtained a mining lease from the Government for extracting limestone as required under the provisions of Mineral Concession Rules 1960 referable to Mines & Minerals Regulations & Development Act, 1957. For extracting limestone, the petitioner Company is required to pay royalty to the respondent No.7, As per the mechanism established by the Respondent No.6 & 7, the Royalty is required to be paid in advance through online portal against allotted pit-passes, as per the notification dated. 30.06.2017. The Respondent No.7, i.e., Dy. Director (Mining & Admin), Mining Office, Raipur, in turn, allows the petitioner Company for mining operation on the basis of advance royalty payment. As per order dated 30-11-2018 passed by the Income Tax Department under Section 206C (C) and (6) & (7) due to non collection of TCS on royalty payment. The Mining Department failed to deposit TCS amount without any reasonable cause, the Income Tax Department left with no other option to recovery the entire tax demand from their lease holders, therefore, notice under Section 226(3) was issued to the petitioners.

4. Learned counsel for respondents No.2 And 3/ Income Tax Department would submit that there are some dues which have to be recovered against the Mining Department of the State of Chhattisgarh, therefore, they have issued notice to the petitioners under Section 226 (3) of the Income Tax Act demanding amount as mentioned in the notice.

5. Learned counsel for the State would submit that the State has challenged the claim made by the Income Tax Department before this Court in a Tax Case No. 189 of 2025 (The Deputy Director (Geology and Mining) 1st Floor, Collectorate Parisar, Kutcheri Chowk, Raipur CG vs. The Deputy Commissioner of Income Tax (Tds) Raipur, CG and other connected matters) preferred by the Mining Department wherein the tax case has been allowed by the Hon’ble Division Bench of this Court on 26-2-2026.

6. In view of the fact that since Tax cases preferred by the Mining Department has been allowed by the Division Bench of this Court wherein demand so raised against the Mining Department has already been quashed, it is directed that if any amount has already been recovered by the Income Tax Department against the petitioners, the same shall be returned back to the petitioners on furnishing the application by the individual petitioners.
7. With the aforesaid observation and direction, the bunch of these writ petitions are disposed of.

Sd/-

(Narendra Kumar Vyas)

JUDGE

Raju

RAVVA SATYANARAYANA RAJU
RAVVA SATYANARAYANA RAJU
2026.10.30 17:45:31 +0530