

IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION

TRANSFER PETITION (CIVIL) NOS. 1531-1532 OF 2025

UNION OF INDIA & ANR.

PETITIONER(S)

VERSUS

M/S INDIA CEMENTS LIMITED ETC.

RESPONDENT(S)

W I T H

TRANSFER PETITION (CIVIL) NO. 1567 OF 2025

O R D E R

TRANSFER PETITION (CIVIL) NOS. 1531-1532 OF 2025

1. As per office report, service is complete. However, no one has entered appearance on behalf of the respondent.

2. These two transfer petitions have been preferred by the Union of India seeking transfer of W.P. No. 31936 of 2022 titled "*M/s. The India Cements v. The Deputy Director of Directorate General of GST Intelligence (DGGI)*" and W.P. No. 33322 of 2023 titled "*M/s. Smt. K. Sumathi v. Union of India*", both pending before the Madras High Court, to this Court.

3. The prayer has been made on the premise that the identical question of law, namely, whether service tax can be levied on payment of royalty, DMFT, NMET is pending consideration before this Court in *Udaipur Chambers of Commerce and Industry & Ors. v. Union of India & Ors.* etc. i.e., in SLP (Civil) No. 37326 of 2017.

4. With a view to avoid multiplicity of orders as also the possibility of conflicting judgments of the High Courts, we allow these transfer petitions and both the matters, i.e., W.P. No. 31936 of 2022 and W.P. No. 33322 of 2023 pending before the Madras High

Court are ordered to be transferred to this Court, which shall be heard along with SLP (Civil) No. 37326 of 2017.

TRANSFER PETITION (CIVIL) NO. 1567 OF 2025

5. Learned counsel for the respondent(s) has fairly agreed that an identical question of law is pending consideration before this Court in *Udaipur Chambers of Commerce and Industry & Ors. v. Union of India & Ors.* etc. i.e., in SLP (Civil) No. 37326 of 2017.

6. In this view of the matter, the transfer petition is allowed and W.P. (Civil) No. 46 of 2024 titled "*M/s. Geo Enpro Petroleum Ltd. v. Union of India & Ors.*" pending before the Gauhati High Court is ordered to be transferred to this Court, which shall be heard along with SLP (Civil) No. 37326 of 2017.

.....J.
(SURYA KANT)

.....J.
(JOYMALYA BAGCHI)

NEW DELHI;
JULY 22, 2025

ITEM NO.17

COURT NO.2

SECTION XII

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

Transfer Petition(s) (Civil) No(s) . 1531-1532/2025

UNION OF INDIA & ANR.

Petitioner(s)

VERSUS

M/S INDIA CEMENTS LIMITED ETC.

Respondent(s)

WITH

T.P.(C) No. 1567/2025 (XIV)
FOR ADMISSION

Date : 22-07-2025 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) : Mr. N Vankataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Ms. Prerna Dhall, Adv.
Mr. Prashant Singh-ii, Adv.
Mr. B K Satija, Adv.

For Respondent(s) : Ms. Charanya Lakshmikumaran, AOR
Mr. Ayush Agarwal, Adv.
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Ms. Umang Motiyani, Adv.

UPON hearing the counsel the Court made the following

O R D E R

TRANSFER PETITION (CIVIL) NOS. 1531-1532 OF 2025

The transfer petitions are allowed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

TRANSFER PETITION (CIVIL) NO. 1567 OF 2025

The transfer petition is allowed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
ASSISTANT REGISTRAR

(Signed order is placed on the file)