

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO(S). _____ OF 2026
[@ SLP (C) NO. 3498 OF 2023]**

ORISSA SANDS COMPLEX

Appellant(s)

VERSUS

THE STATE OF ODISHA & ORS.

Respondent(s)

O R D E R

1. Leave granted.
2. The present Civil Appeal by way of special leave arises out of the order dated 19.10.2022 passed by the High Court of Orissa in Writ Petition (C) No. 27438 of 2022.
3. The appellant herein challenged two demand notices dated 26.08.2020 and 08.09.2020 before the Revisional Authority. By its order dated 27.07.2022, the Revisional Authority, while allowing Revision Application No. 01 of 2020 and quashing demand notice dated 08.09.2020, dismissed the Revision Application No. 02 of 2020 and upheld demand notice dated 26.08.2020. Questioning the legality and validity of the dismissal of Revision Application No. 02 by order dated 27.07.2022, the appellant filed a Writ Petition before the High Court.

4. By the order impugned before us, the High Court sought clarification in respect of judgment of this Court in *Common Cause v. Union of India*¹. The clarification sought pertained to whether the aforesaid judgment was confined to only minerals like iron ore and manganese or extended its applicability to other minerals also. The appellant's counsel *inter alia* contended that the said judgment has no application to the instant case as the appellants dealt with minerals other than iron ore and manganese. Considering the aforesaid contention, it is clear that the High Court was to study the judgment and examine its applicability to the facts and circumstances of the case. We are rather surprised that instead of studying the judgment, the High Court simply directed the appellant to approach the Supreme Court to seek interpretation of the said judgment. We do not approve of the approach adopted by the High Court. We have no option except to set aside the order passed by the High Court and restore the Writ Petition to its original number.

5. While we do not express any opinion on the merits of the case, we direct that the High Court will examine the judgment and its applicability to the facts and circumstances of the case. We also make it clear that the parties will be entitled to raise all contentions and objections as may be available to them in law.

¹ (2017) 9 SCC 499

6. With these directions, the Civil Appeal stands disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
SEPTEMBER 22, 2026

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

Petition(s) for Special Leave to Appeal (C) No(s). 3498/2023

[Arising out of impugned final judgment and order dated 19-10-2022 in WP(C) No. 27438/2022 passed by the High Court of Orissa at Cuttack]

ORISSA SANDS COMPLEX

Appellant(s)

VERSUS

THE STATE OF ODISHA & ORS.

Respondent(s)

[FOR FINAL DISPOSAL]

Date : 22-09-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Appellant(s) : Mr. Atamaram Nadkarni, Sr. Adv.
Mr. Shibashish Misra, AOR
Mr. Manav Sabharwal, Adv.
Ms. Shivangi Gupta, Adv.

For Respondent(s) : Mr. Pitambar Acharya, Advocate General
Ms. Astha Singh, AOR
Ms. Shailja Singh, Adv.

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

1. Leave granted.
2. The Civil Appeal is disposed of in terms of the Signed Order.
3. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSTT. REGISTRAR(NSH)

(Signed Order is placed on the file)