

IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION

TRANSFERRED CASE (C) No.232 OF 2020

OIL INDIA LIMITED

PETITIONER(S)

VERSUS

THE STATE OF ASSAM & ANR.

RESPONDENT(S)

With

CIVIL APPEAL Nos.287-290 of 2013
CIVIL APPEAL No.3272 of 2013

O R D E R

TRANSFERRED CASE (C) No.232 OF 2020

1. Mr. Rakesh Diwedi, learned Senior Counsel representing the State of Assam, on instructions, states that the State of Assam wishes to withdraw the specific land tax imposed on mineral oil for which an appropriate bill shall be moved in the State Legislature.

2. In view of the statement made by learned Senior Counsel, the subject Transferred Case as well as Writ Appeal No.599/2005, which was pending before the Guwahati High Court, transfer whereof was sought to this Court, both are, accordingly, disposed of.

3. As a result, the pending interlocutory application, if any, also stands disposed of.

C.A. Nos.287-290/2013 and C.A. No.3272/2013

1. Learned counsel for the appellant-Oil and Natural Gas Corporation Ltd., on instructions, states that the appellant does not want to pursue these appeals, especially in light of having

applied under the Amnesty Scheme and certain changes in the statutory regime. However, he seeks clarification that the impugned judgment may not have any binding effect.

2. In view of the statement made by the learned counsel, the appeals are dismissed as withdrawn.

3. The question of law is kept open to be decided in an appropriate case.

4. As a result, the pending interlocutory applications, including the application for intervention, stand disposed of.

.....CJI.
(SURYA KANT)

.....J.
(JOYMALYA BAGCHI)

.....J.
(V. MOHANA)

NEW DELHI;
JULY 29, 2026.

ITEM NO.106

COURT NO.1

SECTION XIV-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Transfer Case (Civil) No(s).232/2020

OIL INDIA LIMITED

Petitioner(s)

VERSUS

THE STATE OF ASSAM & ANR.

Respondent(s)

[TO GO BEFORE THREE HONBLE JUDGES]

WITH

SLP(C) No. 3849/2006 (XII-A)C.A. No. 287-290/2013 (XV)

IA No. 26589/2018 - INTERVENTION APPLICATION

C.A. No. 3272/2013 (XV)T.P.(C) No. 300-304/2024 (XV)

IA No. 223610/2024 - INTERVENTION APPLICATION

W.P.(C) No. 124/2026 (X)

FOR ADMISSION

IA No. 327865/2025 - EX-PARTE STAY

IA No. 327867/2025 - EXEMPTION FROM FILING O.T.

IA No. 327866/2025 - PERMISSION TO FILE LENGTHY LIST OF DATES

Date : 29-07-2026 These petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE JOYMALYA BAGCHI

HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) Mr. Tushar Mehta, Solicitor General

Mr. Akshay Amritanshu, AOR

Mr. Madhav Sinhal, Adv.

Mr. Sarthak Srivastava, Adv.

Mr. Tushar Mehta, Solicitor General

Mr. Somiran Sharma, AOR

Mr. Rishabh Patel, Adv.

Mr. Debesh Panda, AOR

Ms. Ruby Singh Ahuja, AOR

Mr. Pallav Mongia, AOR

Ms. Kashish Lalwani, Adv.

Ms. Ishita Nayak, Adv.

For Respondent(s) Mr. Rakesh Dwivedi, Sr. Adv.

Mr. Shuvodeep Roy, AOR

Mr. Azim Laskar, Adv.
 Mr. Saurabh Tripathi, Adv.
 Mr. Deepayan Dutta, Adv.

Ms. Aishwarya Bhati, ASG
 Mr. Sanjay Kumar, Adv.
 Mr. Santosh Kumar, Adv.
 Mr. Rajan Kumar Chourasia, Adv.

Ms. Vrinda Bhandari, AOR
 Ms. Pragya Barsaiyan, Adv.

Mr. Guntur Pramod Kumar, AOR
 Ms. Prerna Singh, Adv.
 Ms. Rakshita Rana, Adv.

Ms. Devina Sehgal, AOR
 Mr. Yatharth Kansal, Adv.
 Mr. Srikanth Varma Mudunuru, Adv.

Ms. Nilofar Khan, AOR

Mr. Rakesh Dwivedi, Sr. Adv.
 Mr. Azim Laskar, Adv.
 Mr. Ankit Roy, AOR
 Mr. Eklavya Dwivedi, Adv.

Mr. Gaurav Juneja, Adv.
 Ms. Monika Singh, Adv.
 Ms. Muskan Narang, Adv.
 For M/S. Khaitan & Co., AOR

Mr. Samyak Jain, Adv.
 Mr. Ishabh Verma, Adv.
 Mr. Gaurav Sharma, Adv.
 For M/s Trilegal, AOR

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

TRANSFERRED CASE (C) No.232 OF 2020

1. The Transferred Case as well as Writ Appeal No.599/2005, both are disposed of in terms of the signed order.
2. As a result, the pending interlocutory application, if any, also stands disposed of.

SLP(C) No.3849/2006 and W.P. (C) No.124/2026

1. List on 29.09.2026.

T.P. (C) Nos.300-304/2024

1. Mr. Tushar Mehta, learned Solicitor General of India, appearing on behalf of the petitioner - Oil India Limited, on instructions, states that the petitioner will deposit the GST as per law, since the GST law has come into force, within a period of six weeks. This shall be subject to final outcome of the pending proceedings.

2. Tag these petitions with C.A. No.10560/2025 (Udaipur Chamber of Commerce and Industry vs. Union of India).

C.A. Nos.287-290/2013 and C.A. No.3272/2013

1. The appeals are dismissed as withdrawn in terms of the signed order.

2. The question of law is kept open to be decided in an appropriate case.

3. As a result, the pending interlocutory applications, including the application for intervention, stand disposed of.

(SATISH KUMAR YADAV)
ADDITIONAL REGISTRAR

(Signed order in T.C.(C) No.232/2020 with C.A. Nos.287-290/2013 and C.A. No.3272/2013 is placed on the file)

(PREETHI DILEEP KUMAR)
DEPUTY REGISTRAR