

CITATION

2024 INSC 554 | Supreme Court of India | 2024

CASE TITLE

Mineral Area Development Authority v. Steel Authority of India

FACTS

State power to tax mineral rights vs Union fields ? multi-judge federal tax dispute.

JUDGMENT / HOLDING

Clarified State taxing power contours over mineral rights; major federal fiscal precedent.

TAKEAWAY

For desk readers: name the court (Supreme Court), the year (2024), the natures (constitutional, tax, property), and separate alleged facts from the holding. Confirm the operative reportable judgment before relying on any classroom summary.

Educational desk note ? Advocate Adesh Kumar ? advadeshkumar.com
Not legal advice. Not an official court certified copy.