



2024:CGHC:43443

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HIGH COURT OF CHHATTISGARH AT BILASPUR**WRIT PETITION (C) NO. 698 OF 2015****Order reserved on 18/09/2024****Order passed on 07/11/2024**

- Bharat Aluminium Company Limited, Company registered under the Companies Act 1956 having its Registered office at “Aluminium Sadan” Core-6, Scope Office Complex, 7- Lodhi Road, New Delhi & its Aluminium manufacturing plant at P.O. Balconagar, Korba (Chhattisgarh) through its Authorized Signatory.

...Petitioner**versus**

1. State of Chhattisgarh Through Secretary, Mineral Resource Department, Mantralaya, Mahanadi Bhawan, Naya Raipur (Chhattisgarh).
2. The Collector, Korba, District Korba (Chhattisgarh)
3. The Mining Officer Korba, District Korba (Chhattisgarh)

...Respondents

For Petitioner	:	Mr. Ashish Shrivastava, Senior Advocate with Mr. Aman Memon and Mr. Udit Khatri, Advocates
For Respondent/State	:	Ms Upasana Mehta, Dy. Govt. Advocate

Hon'ble Shri Bibhu Datta Guru, J.**CAV Order**

1. The petitioner Company, which is an Aluminium Company having its own mines, Aluminium Refinery, Aluminium Smelters and Captive Power Plants and engaged in the business of manufacture and sale of Aluminium products, is challenging the order dated 12.03.2015 (Annexure P/1) passed by Respondent No. 2/Collector, District Korba (C.G.) in Case No. 48/B-121/13-14, whereby the Collector has held that the petitioner Company is liable for payment of Rs. 863.18 lacs towards royalty on "Vanadium Sludge" for the period from 2001-02 to 2005-06.
2. The main grievance of the petitioner herein is that levy of royalty on 'Vanadium Sludge' is in violation of the provisions of the Mines and Minerals (Development and Regulation) Act, 1957 (hereinafter referred to as 'the Act, 1957') as well as the Mineral Concession Rules, 1960, (hereinafter referred to as 'the Rules, 1960'). Contention of the petitioner in the writ petition is that 'Vanadium Sludge' is not included as a mineral in Schedules of Major or Minor minerals under the Act 1957.
3. Further contention of the petitioner is that the impugned order is *per se* without authority, jurisdiction much less in serious violation of principles of natural justice because the field of mines and minerals is governed by the Central Government legislation and the State Government or its officials are not competent to decide the issue as to whether a particular substance is a mineral or not for the purpose of the Act 1957.
4. According to the petitioner, the substance 'Vanadium Sludge' is not included as a mineral in the schedules of major or minor minerals under

the Act, 1957 whereas 'Vanadium Sludge' is a by-product, which is excisable on which the petitioner is paying the excise duty as a by-product.

5. The question to be decided in the present writ petition is that whether 'Vanadium Sludge' can be termed to be a Mineral within the meaning of the Act, 1957 or not.
6. Shri Ashish Shrivastava, learned senior counsel appearing for the petitioner submits that 'Vanadium Sludge' is not included as a Mineral in the Schedules of Major or Minor Mineral under the Act, 1957. 'Vanadium Sludge' is an impurity required to be removed during the process of extraction of Alumina from Bauxite and therefore not included in any of the Schedules under the Act, 1957 as Major or Minor Mineral. 'Vanadium Sludge' is not a mineral removed from the leased areas, as it is not found either on or in the earth, which may be garnered and exploited for profit. It is not a stone or rock deposit. 'Vanadium Sludge' is obtained from spent liquor arising in the process of manufacture of Alumina from Bauxite ore by cooling the spent liquor at low temperature and subjection it to the process of crystallization. The red mud, which is created in the process of removal of impurity from bauxite during processing into Alumina, containing complex compounds of sodium vanadates, phosphate and fluoride formed during the digestion process of reaction with caustic soda leads to formation of Vanadium sludge. Vanadium sludge is not a natural mineral as has been certified by a technically expert authority i.e. Jawaharlal Nehru

Aluminum Research Development and Design Centre (JNARDDC) an autonomous body under the Ministry of Mines Government of India.

7. Learned Senior Counsel while submitting that 'Vanadium Sludge' is not a Mineral, he refers the provisions of the Act, 1957; Mines Act, 1952 (henceforth 'the Act, 1952'); and the Rules, 1960 and submits that the demand and imposition of royalty on 'Vanadium sludge' for the period from 2001-02 to 2005-06 is illegal and without jurisdiction, as the royalty as per Section 9 of the Act, 1957 can be imposed on minerals only. Section 2(jj) of the Act, 1952 defines Minerals by giving the meaning of "Minerals" means all substances which can be obtained from the earth by mining, digging, drilling, dredging, hydraulicking, quarrying or by any other operation and includes mineral oils (which in turn include natural gas and petroleum). He submits that 'Vanadium Sludge' is not a mineral as defined under Section 2(jj) as it is a resultant of the process of removal of impurities from bauxite during processing of bauxite mineral into alumina in a refinery. It is not taken out from the earth by acquiring the process as contained in Section 2 (jj) of the Act, 1952. The condition precedent for imposition of royalty as per Section 9 of the Act, 1957, the substance shall be mineral. 'Vanadium Sludge' is not an mineral as per Section 2(jj) of the Act, 1952 and therefore no royalty can be imposed on such substance. The provisions of the Act, 1957 and the Rules, 1960 has not provided any provision to levy and assess royalty on impurities like 'Vanadium Sludge' which is not a natural mineral and hence no royalty is liable to be paid on any

substance which is not a natural mineral as per Section 9 of the Act, 1957.

8. To buttress his contention, learned counsel referred judgments of the Supreme Court rendered in the matters of *Ichchapur Industrial Cooperative Society Ltd. Vs. Competent Authority, Oil and Natural Gas Commission and Another (1997) 2 SCC 42, V.P Pithupitchai and Another vs. Special Secretary to the Govt. of T.N. (2003) 9 SCC 534, NMDC v. State of M.P. (2004) 6 SCC 281 & M/s Hindalco Industries Limited vs. U.O.I. & Ors 2012 SCC OnLine Jhar 2062*. He submit that till 31.08.2009 Vanadium was not even appearing in the schedule of the Act, 1957. Vanadium has been inserted as item no. 47. Respondent's view that it was part of item no. 51 as all other mineral not mentioned herein above is not tenable, in view of the subsequent inclusion as mineral at serial no. 47 of the schedule of the Act, 1957. He referred the opinion of Jawaharlal Nehru Aluminium Research Development and Design Centre which is an autonomous body under Ministry of Mines, Govt. of India) has opined that the recovered 'Vanadium Sluge/ salt is not a natural mineral but is a complex compound of sodium mandate, phosphate and fluoride and fluoride formed during the digestion process by reaction with caustic soda. The report of the said Centre has been annexed with the writ petition. He further submits that impugned order dated 12.03.2015 is without jurisdiction and beyond legislative competence under the Constitution of India. It is stated that Entry 54 of the Seventh Schedule of the Constitution of India gives exclusive powers to the Central Government to make laws with respect to

regulations of Mines and Mineral Development. This position is clarified in unequivocal terms in Section 2 of the Act, 1957. Therefore, the Central Government has the exclusive power to impose royalty on minerals mentioned in Second Schedule. The Government has also power to include any mineral in the Second Schedule by issuing necessary notification. Therefore, if Vanadium Sludge is not included in Second Schedule of the Act, 1957 the State has no power to impose royalty on it and hence the impugned order on the face of it is without jurisdiction and/or the authority; unconstitutional and is liable to be quashed. He further submits that Article 265 of the Indian constitution, unequivocally mandates that no tax shall be levied except: by authority of law. Royalty is a kind of tax. Therefore, it cannot be levied except by authority of law. In the present case the impugned order dated 16.5.2006 by which the royalty has been imposed on Vanadium Sludge is without the authority of law as, it is contrary to the provisions of the Act, 1952; the Act, 1957; and the Rules, 1960. Therefore, the impugned order dated 16.5.2006 is illegal, unconstitutional and is liable to be quashed. He further submits that when bauxite is extracted from the bowl of the earth and is transported to the refinery, royalty is paid on it as per the prescribed rate. During the processing of this bauxite into alumina, which is an essential ingredient to produce aluminium, a waste product due to chemical reaction comes out, which is known as 'Vanadium Sludge', which is not a natural mineral and therefore, no royalty can be imposed on it as per Section 9 of the Act, 1957. Therefore, the

impugned order dated 12.03.2015 is bad in law, arbitrary, without jurisdiction and is liable to be quashed.

9. Learned counsel also submits that that the Collector has sought to invoke Rule 27 of the Rules, 1960 to assume jurisdiction, which on the face of it is misconceived as Rule 27 deals with "discovered" minerals, whereas as per the Collector's own order Vanadium Sludge cannot be a result of a "discovery". Lastly he submits that Technical experts Body like Jawahar Lal Nehru Aluminium Research Development and Design Centre, which is an Autonomous Body under the Ministry of Mines, Government of India has given a technical report certifying that Vanadium Sludge is not a natural mineral and could not fall within the meaning of mineral at all. He further submits that the order of the High Court dated 13.3.2013 passed in WP 2740/2006 clearly stated that the petitioner is permitted to pursue the object filed by them with the Respondent No.2 (District Collector, Korba) and directed the respondent no. 2 to pass order afresh after observing the principles of natural justice. However, no opportunity of hearing has been given to the Petitioner. Therefore, the order has been passed in violation of the order dated 13.03.2013. He next submits that copy of the technical opinion dated 31.1.2015 given by the Mines and Mineral Resource Department, Raipur has not been supplied to the petitioner but by relying upon the said opinion the Respondent no.2 has passed an adverse order. No notice has been given to the Petitioner to file objections to the said report. After receipt of the said opinion by the respondent, no hearing took place on the subject matter. The order is

thus a clear violation of principles of natural justice. He further submits that the Respondent only sought the technical opinion from Mines and Mineral Resource Department, Raipur on whether vanadium/vanadium sludge is a mineral or not, with reference to the process involved in the subject matter under consideration. However, the Mines and Mineral Resource Department, Raipur gave an opinion not only on the technical aspect but also on the provisions of the Act, 1957 which has been relied upon in passing an order against the Petitioner. The order has been passed by the Respondent in a mechanical manner only by relying on the opinion, without considering the contentions raised by the petitioner.

10. *Ex adverso*, Ms. Upasana Mehta, learned Deputy Government Advocate appearing for the State, while supporting the order of the Collector submits that all the provision under the Act, 1957 and the Rules, 1960 has been duly followed. She submits that the contention of the petitioner is that from the leased mine the mineral bauxite has been taken out and residue during the process was came out after the chemical reaction is a 'Vanadium Sludge' which is not a mineral as well as it is not mentioned in Second Schedule of the Act, 1957 and hence 'Vanadium Sludge' cannot be considered as minerals whereas, as per Section 3(a) of the Act, 1957, 'minerals' includes all minerals except mineral oils and hence, Vanadium Sludge should be considered as a mineral. She further submits that the definition of 'Minerals' under Section 3(a) of the said Act mineral includes all minerals except mineral oils and under section 9 (2) of the Act, 1957 also it has been clearly specified that the royalty shall be paid in respect of any mineral

removed or consumed by them, as well as though the name is not mentioned in second schedule but under Item 51 of second Schedule it has been clearly stated that all other minerals not here in before specified shall be pay the royalty of 10 percent of sale price on ad valorem basis. She further submits that that the petitioner had made a grave error by not intimating the State Government that during the process of separation of the minerals form the bauxite from the leased mine a separate mineral name 'Vanadium Sludge' or Vanadium Pentaoxide has also been produced whereas, as per Rule 27 of the Rules, 1960 provides that:

(a) the lessee shall report the State to Government about the discovery in the leased area of any mineral not specified in the lease, within sixty days of such discovery;

(b) If any mineral not specified in the lease is discovered in the leased area the lessee shall not win and dispose of such mineral unless such mineral is included in the lease or a separate lease is obtained therefor;

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11. According to the learned counsel, the petitioner had not reported the discovery of a mineral named Vanadium Sludge/ Vanadium Pentaoxide that has been produced during the process of separation from Bauxite due to which the present petitioner is held liable for the payment of the aforesaid royalty on the mineral that has been producing on the leased mine. Learned Counsel submits that the petitioner has relied upon Rule 69 of the Rules, 1960 read with Section 6 of the Act, 1957 and misinterpreted the rule of associated minerals which clearly states that these associated minerals are for the purpose of Section 6 of the Act,

1957, Section 6 clearly elucidate the maximum area for which a mining lease can be acquired, whereas in the said section no where it states regarding the royalty of associated minerals. Therefore, petitioner should be held responsible for the payment of royalty.

12. Learned counsel for the State by controverting the petitioner's submission, that the 'Vanadium Sludge' on which the royalty has been imposed by the respondent no. 2 is not a mineral but is a by product that is procured during the process by reacting with other chemicals, she relied and submits that Rule 64B i.e. charging of royalty in case of minerals subject to processing whereas, as per the technical opinion/information of 'Vanadium' mineral /odd. given by Jawahar Lal Nehru Aluminum Research Development and Design Center Annexure P-6 which specifically stated that

- 'Vanadium rare element and found the earth's crust between 0.01 and 0.05 percent.
- In India Vanadium is mainly associated with Titaniferous magnetite which contents 0.8 to 2 percent V₂O₅. It also occur in significant quantity with ferromagnetism etc. chromite laterite,
- World wide bauxite is the main ore for abstractions for production alumina (Al₂O₃), aluminum metal. it contains major oxides such as Al₂O₃, Fe₂O₃, TiO₂ and SiO₂ and oxides of various elements of interest such Vanadium, gallium, as Zink magnesium, manganese, chromium, copper, lead, humates etc.
- Further given opinion that during the digestion process the Vanadium associated with bauxite partly react with sodium

hydroxide and form a complex compound of sodium vanadate with varying amount of water of crystallization the unreacted part of vanadium goes out with the red mud and the reacted part sodium Vanadate / complex salt get unreacted as an impurity in the recycle process liquid which in thus the alumina product quality and productivity.

- It becomes essential to purge out or remove sodium vanadium salt from the aluminate liquor to keep always its concentration below the critical equilibrium level to maintain the production of alumina quantity, if sludge is not removed from alumina liquid it starts co precipitating along with alumina hardened during the precipitation process and thus reducing the quality of alumina and finally to the metal. Generally Vanadium salt is removed by cooling a part of strong evaporated liquid during cooling excess sodium carbonate and Vanadium get precipitated which is separated out and centrifuged. This product is called Vanadium Sludge / vanadium salt which is sold to specified vendors for further processing.

13. From the above, it is evident that the recovered vanadium sludge /salt is not a natural mineral but is a complex compound of sodium vanadate phosphate, and fluoride formed during the digestion process by reaction with caustic soda. Thus, from the technical opinion it is manifest that the 'Vanadium Sludge cannot be found in an individual form and is separated from other minerals during the process of separation.

14. Learned State counsel further submits that even if the Vanadium Sludge would not be considered as a mineral then also the petitioner is liable for the payment of royalty under the provision of Rule 64C of the Rules, 1960 which provides for Royalty on tailing or rejects. The said provision reads thus :

64-C.Royalty on tailing or rejects.-- On removal of tailings or rejects from the leased area for dumping and not for sale or consumption, outside leased area such tailings or rejects shall not be liable for payment of royalty:

Provided that in case so dumped tailings or rejects are used for sale or consumption on any later date after the date of such dumping, then, such tailings or rejects shall be liable for payment of royalty.

15. Thus, from the above submission it becomes clear that Vanadium sludge should be considered as a 'mineral' under Rule 27 of the Rules, 1960 and the petitioner shall be liable for the payment of royalty over Vanadium, even if Vanadium Sludge is not considered as a mineral, under Rule 64C of the Rules, 1960. The petition of the present petitioner may be dismissed and the petitioner may be directed to pay the amount of royalty to the State with interest.
16. I have heard learned counsel appearing for the parties at length and perused the documents.
17. The question to be decided in the present writ petition is whether 'Vanadium Sludge is mineral under the Act 1957 and royalty can be imposed on 'Vanadium Sludge' or not ?
18. To examine the issue whether 'Vanadium Sludge' can be said to be mineral for the purpose of imposition of royalty the provision of Section 9 of the Act 1957, Section 2(jj) of the Act, 1952 and Section 64B of the

Rule 1960 are the relevant provision which are to be seen and examine thoroughly. The provision of aforesaid act and provision are quoted below:-

Section 9 of the Act, 1957 states as under:-

Royalties in respect of mining, leases -

(1) The holder of mining lease granted before the commencement of act shall, notwithstanding anything contained in the instrument of lease or in any law and in force at such commencement, pay royalty in respect of any mineral removed or consumed by him or by his agent, manager, employee, contractor or sub-lessee from the leased area after such commencement, at the rate for the time being specified in the Second schedule in respect of that minerals.

(2) The holder of a mining lease, whether granted before or after the commencement of the Mines and Minerals (Regulation and Development) Amendment Act, 1972, shall not be liable to pay any royalty in respect of any coal consumed by a workman engaged in a colliery provided that such consumption by the workman does not exceed one-third of a tonne per month.

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Section 2(jj) of the Act 1952 states as under:-

“Minerals” means all substances which can be obtained from the earth by mining, digging, drilling, dredging, hydraulicizing, quarrying or by any other operation and includes mineral oils (which in turn include natural gas and petroleum);

Rules 64-B of the Rules, 1960. Charging of royalty in case of minerals subjected to processing.—

(1) In case processing of run-of-mine is carried out within the leased area, then, royalty shall be chargeable on the processed mineral removed from the leased area.

(2) In case run-of-mine mineral is removed from the leased area to a processing plant which is located outside the leased area, then, royalty shall be chargeable on the unprocessed run-of-mine mineral and not on the processed product.

Rule 69 Associated Minerals of the Rules, 1960- The following shall be the group of associate minerals for the purposes of Section 6 of the Act, namely-

(i) *Apatite, Beryl, Cassiterite, Columbite, Emerald, Felspar, Lepidolite, Mica, Petite, Bery Cassitere, Columbit Emerald, Felopar, Leprolite, Tourmaline.*

(ii) *Iron, Manganese, Titanium, Vanadium and Nickel minerals.*

(iii) *Lead, Zinc, Copper, Cadmium, Arsenic, Antimony, Bismuth, Cobalt, Nickel, Molybdenum and Uranium minerals and Gold and Silver, [Arsenopyrite], Chalcopyrite, Pyrite, Pyrrhotite] and Pentlandite.*

(iv) *Chromium, Osmiridium, Platinum and Nickel minerals.*

(v) *Kyanite, Sillimanite, Corundum, Dumortierite and Topaz.*

(vi) *Gold, Silver, Tellurium, Selenium and Pyrite.*

(vii) *Barytes, Fluorite, Chalcocite, Selenium and minerals of Zinc, Lead and Silver.*

(viii) *Tin and Tungsten minerals.*

(ix) *Limestone, Dolomite and Magnesite.*

(x) *Ilmenite, Monazite, Zircon, Rutile, Leucoxene Garnet and Sillimanite.*

(xi) *Sulphides of copper and iron.*

(xii) *Coal, Fireclay and Shale.*

(xiii) *Magnetite and Apatite.*

(xiv) *Magnesite and Chromite.*

(xv) *Talc (Soapstone and Steatite) and Dolomite.*

(xvi) *Celesite, Phosphatic Nodules, Clay and Gypsum.*

19. From bare perusal of Section 9 of the Act 1957 royalty can only be imposed on minerals. Now it is to be examined how the mineral has been defined under the Act. Mineral has been defined in Section 2(jj) of the Act 1952 which provides that “Minerals” means all substances which can be obtained from the earth by mining, digging, drilling,

dredging, hydraulicing, quarrying or by any other operation and includes mineral oils (which in turn include natural gas and petroleum).

Further “Mineral” has been defined by the Supreme Court in the matter of *Ichchapur Industrial Cooperative Society Ltd. Vs. Competent Authority, Oil and Natural Gas Commission and Another* (1997) 2

SCC 42 of the judgment has stated as under:-

“19 On this principle, the definition of “minerals” as set out in the Mines Act 1952 shall be deemed to have been bodily lifted and incorporated into this Act. We have, therefore, to look to that Act to find out the true meaning of the word “minerals” which is defined in Section 2(JJ) as under:

“(2)(jj) 'minerals' means all substances which can be obtained from the earth by mining digging, drilling, deigning. Hydraulicking quarrying or by any other operation and of includes minerals alloys (which in turn include natural gas and petroleum)”

20. The definition would indicate that minerals are substances which can be obtained from the earth by employing different technical device indicated in the definition, namely, “mining digging, drilling, dredging, hydraulicking quarrying”. These words are followed by the words "by and other operation". On account of the vicinity of these words with the previous words, namely, mining, digging drilling, etc. they have to be understood in the same sense and, therefore, if "minerals" are obtained from earth "by any other operation" such operation should be an operation akin to the device or operation involved in mining. digging, drilling etc.”

20. In the matter of *V.P Pithupitchai and Another vs. Special Secretary to the Govt. of T.N.* (2003) 9 SCC 534, the Supreme Court has again judicially defined ‘mineral’ as under:

“15. A distinction must be drawn between [1] substance containing mineral as mineral. [ii] substance containing mineral (for example bone which contain large percentage of calcium and phosphate and to some extent carbonate) and [iii] a substance which may be the original source of mineral (for example plant which after being subjected to millions of years of geological process ultimately become coal). In the first case, classification of

substance as a mineral is simple. But the bones in the second class and trees in the third class can hardly be termed to be minerals although they may contain or ultimately result in a mineral”

21. Applying the meaning and definition of mineral by the Mines Act and in the judgment of Supreme Court, it is quite vivid that ‘Vanadium Sludge’ cannot be said to be a mineral for the purpose of imposition of royalty.
22. The report of Jawaharlal Nehru Aluminum Research Development and Design Centre (JNARDDC) which is an autonomous body under the Ministry of Mines, Government of India has also opined that the recovered ‘Vanadium Sludge’ is not a natural mineral but is a complex compound of sodium vanadates, phosphate and fluoride formed during the digestion process of reaction with caustic soda. The report filed by the Mines and Mineral Resource Department Raipur which is relied upon by the respondent no. 2/Collector which says that vanadium is an associated mineral with bauxite and his extracted during the processing of Alumina and therefore vanadium being mineral is liable for payment of royalty i.e. also contrary to Rules 69 of the Rules 1960 because vanadium is shown as associated mineral for the purpose of Section 6 of the Act, 1957 along with Iron, Manganese, Titanium, Nickel. It is not shown as associated mineral along with bauxite and, as such, the finding that vanadium is an associated mineral with bauxite is not correct and even the sole purpose of the Rules, 1960 is basically for the purpose of granting prospecting license or mining lease for maximum area under Section 6 of the Act, 1957.

23. The contention of the respondent regarding the failure of petitioner in reporting the discovery of a mineral named 'Vanadium Sludge'/Vanadium Pentoxide that has been produced during the process of separation from bauxite due to which the petitioner is held liable for payment of the royalty on mineral is concerned, Rule 27 is very specific that the lessee shall report to the State Government about the discovery in the leased area of any mineral not specified within 60 days of such discovery. It is not a case that 'Vanadium Sludge' is discovered in the leased area. In fact the 'Vanadium Sludge' is not a mineral removed from the leased area and admittedly not discovered either on or in the earth and in mines. On the contrary it is a result of chemical reaction undertaken by human and is a part of entire process of obtaining Alumina from mine bauxite. Hence the objection of respondent/State that the petitioner has failed to inform the State regarding discovery of 'Vanadium Sludge' is unsustainable, even the contention of the State regarding misinterpretation of Rule 69 is also not correct, as held above the Rules 69 is basically for the purpose of granting of granting prospecting license or mining lease for maximum area under Section 6 of the Act, 1957 and the Rules, 1960.
24. From the above discussion and examination of provisions of the Act 1957; Act, 1952; and the Rules, 1960 as also the observation made by the Supreme Court and by considering the facts of the present case, it is held that 'Vanadium Sludge' is not a mineral as it is a resultant of the process of removal of impurities from bauxite during the processing of bauxite mineral into an Alumina in refineries.

25. The impugned order of Collector/Respondent no. 2 is unsustainable as the same has been passed without proper examination of law and fact, particularly whether 'Vanadium Sludge' can be said to be mineral for the purpose of imposition of royalty. Hence, as held above 'Vanadium Sludge' is not a mineral, the order under challenge passed by the Collector is hereby quashed.
26. As an upshot, the present petition is allowed to the extent indicated above. If the part of royalty deposited by the petitioner under protest, the same shall be refunded back to the petitioner within a period of 30 days from the date of this order.
27. There shall be no order as to cost(s).

Sd/-

(Bibhu Datta Guru)
Judge

HEAD NOTE:-

1. 'Vanadium Sludge' cannot be said to be a mineral for the purpose of imposition of royalty.
2. 'Vanadium Sludge' is not a mineral as it is a resultant of the process of removal of impurities from bauxite during the processing of bauxite mineral into an Alumina in refineries.

1. रॉयल्टी अधिरोपण के उद्देश्य से 'वैनेडियम मल/गाद' को खनिज होना नहीं कहा जा सकता है।
2. वैनेडियम मल/गाद एक खनिज नहीं है क्योंकि यह बॉक्साइट खनिज के रिफाइनरियों में एल्यूमिना में प्रसंस्करण के दौरान बॉक्साइट से अशुद्धियों को हटाने की प्रक्रिया का परिणाम है।