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Introduction The Supreme Court's landmark judgment in Mineral Area Development Authority & Anr. v. M/s Steel Authority of India & Anr. (2024 INSC 554) has significantly impacted the understanding of royalty payments under Indian taxation laws. This ruling has direct consequences on the interpretation of GST under Reverse Charge Mechanism (RCM), particularly under Notification No. 13/2017 – CT (Rate) dated 28.06.2017. This booklet provides a comprehensive analysis of: The Supreme Court's ruling on the nature of royalty. A separate discussion on the implications of the judgment on GST RCM liability for royalty payments. GST on Royalty payments of past periods Impact of CBIC Circular.....