- Jurisdictional Limits of the Public Trust Doctrine
  - Purpose of the Doctrine
    - Resource management focus
    - Cannot create new tax jurisdictions
    - Subject to constitutional division of taxation
  - Case Background
    - Reliance Industries offshore exploration
    - Natural gas production in Andhra Pradesh
    - Buyers located in Uttar Pradesh
    - Transportation via common carrier pipeline
  - Transactional Facts
    - Gas Sales and Purchase Agreements
    - Delivery point at Gadimoga, Andhra Pradesh
    - Title transfer at delivery point
  - Uttar Pradesh Government Claims
    - Intra-state transaction description
    - Reliance as agent of Union trustee
    - Public trust doctrine invocation
    - Value Added Tax (VAT) imposition
  - Supreme Court Ruling
    - Inter-state transaction classification
    - Sale concluded at extraction/delivery point
    - UP jurisdiction for VAT quashed
    - Union government exclusive taxing domain