IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21869 of 2011

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Amrendra Kumar Ojha S/O Late Hariganesh Ojha R/O A-151, Sachiwalaya Colony, Kankarbagh, Patna-800 020, At Present General Secretary, National Life Insurance Employee Association, Patna Division, Having Its Registered Office At Pani Tanki, Boring Road, Patna-800 013.

.... Petitioner/s

Versus

1. The Life Insurance Corporation Of India, Through its Chairman, Yogakshem, Deevan Veema Mumbai-400 021.
2. The Zonal Manager, Lic Of India, East Central Zone, Jeevan Deep, Exhibition Road, Patna-800 001.
3. The Senier Divisional Manager, LIC Of India, Patna Division Office-I, Jeevan Prakash, Fraser Road, Patna-800 001.
4. The Secretary (Audit), LIC Of India, East Central Zone, Audit Department, Jeevan Deep, Exhibition Road, Patna-800 001.
5. The State Of Bihar, Through Its Principal Secretary, Commercial Tax Department Government Of Bihar New Secretariat, Bihar, Patna-800 001.
6. The Commissioner-Cum-Secretary, Commercial Tax Department, Government Of Bihar, New Secretariat, Bihar, Patna-800 001.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Kaushalesh Choudhary
For the LIC Mr. Rajeev Ranjan Prasad

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CORAM: HONOURABLE MR. JUSTICE KISHORE KUMAR MANDAL

ORAL ORDER

4 10-12-2015 Heard Mr. Choudhary for the petitioner and Mr. Rajeev Ranjan Prasad for the LIC.

The application seeks the following relief(s) as culled out in paragraph 1:-

> "(i) For issuance of an appropriate writ(s)/Rule (s)/direction(s) in the nature of mandamus commanding the respondents to implement the Bihar Professional Tax in the Life Insurance Corporation of India on the basis of the

Gross Monthly Income as defined under Sections 2(24),2(45 and 80B (5) of the Income Tax Act as also stated under sections 2(e) and 2(i) of the Bihar Tax on Professions, Traders, callings and Employment Act, 2011, and after making deductions as stated under section 80(c) and 80(d) of the Income Tax Ac. Further for issuance of a direction to the concerned respondents that the subtraction from the salary of the employees of the L.I.C. of India should be made, only after considering the aforesaid provisions of the Bihar Tax on Professions, Trades, callings and Employments Act 2011 as well as Income Tax Act, And further the subtraction of Professional tax should be made with prospective effect and not with retrospective effect."

Having realized that neither the virus of the Act called Bihar Profession Tax Act and the Rules framed thereunder nor the legality of the annexure-1 has been called in question in the present case, Mr. Choudhary seeks permission of the Court to withdraw this writ application with liberty to the petitioner to file appropriate writ petition, if so advised.

The application as prayed is permitted to be withdrawn with the said liberty.

The present order however shall not be a bar in filing a fresh writ application with appropriate pleadings seeking appropriate relief(s).

(Kishore Kumar Mandal, J)

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