IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.10145 of 2012

==

Ideal Dealers Private Ltd. a private limited company incorporated under the Companies Act having its office at N.H.28 Bhagwanput Chowk, P.O. Bhagwanpur, P.S. Sadar District-Muzaffarpur, Bihar through its Chief Executive Officer Udaya Prakash Sinha son of late Krishna Mohan Sinha resident of Flat No.1 Shree Bansi Apartments, P.O. Khabra P.S. Sadar Bhagwanpur District-Muzaffarpur.

.... Petitioner/s

Versus

1.The State of Bihar through Commissioner of Comercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Assistant Commissioner of Commercial Taxes, Muzaffarpur Circle, Muzaffarpur.
3. Commercial Taxes, Muzaffarpur.

.... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. D.V.Pathy

For the Respondent/s : Mr. Ranjeet Kumar(A.C. to PAAG)

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE SUDHIR SINGH
ORAL ORDER
(Per: HONOURABLE THE CHIEF JUSTICE)

6 29-04-2015 This writ petition is filed challenging the amendment in sub-sections(1) and 1(A) of section 16 of the Bihar Value Added Tax Act, 2005 by the Bihar Finance Act, 2012. The grievance of the petitioner is that the facility of carry-forward of input tax credit has been denied on account of the said amendment.

Learned counsel for the State of Bihar submits that the provisions that are assailed herein have since been dropped through the amendment carried by Act 3 of 2015 during the pendency of the writ petition. Therefore, the writ petition is closed as infructuous.

We, however, make it clear that if the petitioner has substantial grievance, it shall be open to it to pursue the remedy

(L. Narasimha Reddy,CJ)

B.KRoy/-

(Sudhir Singh, J)

U			