IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6824 of 2014

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1. M/S Hotel Heritage, A Hotel Being Run By A Partnership Firm, Situated At Do Muhan Road, Bodh Gaya, Gaya Through Its Partner Shri Kali Bhagat, Son Of Late Net Lal Bhagal Resident Of Vivekanand Nagar, Bengali Colony, P.O. Begampur, Patna City- 800009

.... Petitioner/s

Versus

1. The State of Bihar Through The Commissioner Of Commercial Taxes, Bihar, Patna Having Its Office At Vikas Bhawan, Bailey Road, Patna
2. The Deputy Commissioner Commercial Taxes, West Circle, Patna
3. The Industries Department, Government Of Bihar, Patna Through Its Principal Secretary, 2nd Floor, Vikas Bhawan, Bailey Road, Patna- 800015
4. The General Manager, District Industries Centre, Gaya

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ravi Shankar Ganguli, Advocate.

For the Respondent/s : Mr. Lalit Kishore(PAAG)

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CORAM: HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL JUDGMENT

Date: 21-01-2016

Heard learned counsel for the petitioner and learned counsel for the respondents.

2. The present writ petition has been filed for a direction to the respondents to implement the Bihar Industrial Incentive Policy, 2011 by way of granting exemption from liability towards Luxury Tax for seven years and for connective reliefs.

3. At the very outset, the parties are in agreement that during the pendency of writ petition, State Government has come out with a notification dated 15.05.2015, in the backdrop of which the matter has become infructuous. Attention has also invited to the order dated 24.06.2015 passed by a Division

Bench of this Court in C.W.J.C. No. 7956 of 2014 in similar circumstances in the following terms:-

> " A supplementary counter affidavit is filed on behalf of respondent Nos. 1 and 2, in which it is stated that a notification dated 15.05.2015 has been issued by the order of the Governor of Bihar in exercise of power under Section 3A of the Bihar Taxation on Luxuries in Hotels Act, 1988, under which it has been decided to exempt such proprietor or a class of proprietors of the newly constructed Hotels in State and registered under Section 5 of the said Act, who have started their hotel business in between the Ist July, 2011 to 30th June, 2016 from levy of luxuries tax for 7 years from the date of starting their hotel business in accordance with para-3 (ii)(a) of the Industrial Incentive Police, 2011.
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> It is further clarified in the said notification that the exemption from the Luxury tax shall be applicable from the Ist July, 2011 in terms of the effective date of Industrial Incentive Policy, 2011. It is also clarified that the Tax collected during this period by such hotels from the customers shall be deposited in the Government Exchequer.
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> In view of the aforesaid notification, the writ application has become infructuous and it is, accordingly, dismissed as infructuous".

4. The present writ petition is accordingly dismissed as infructuous.

(Vikash Jain, J)

Md. Ibrarul/-

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