

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10861 of 2017

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Shree Infra a Proprietary Concern Having Its Office at Surya Apartment, P.S. Kotwali, District - Patna through its Proprietor Kishan Damani, Son of Late Nand Kumar Damani, resident of Sita Bhawan, South Gandhi Maidan, P.O.- G.P.O. P.S. Kotwali, District-Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Deputy Commissioner of Commercial Taxes, Gandhi Maidan Circle, Patna.
3. The Assistant Commissioner of Commercial Taxes, Gandhi Maidan circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Mr. VIKASH KUMAR-SC11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 18-09-2017 In identical circumstances in CWJC Nos. 16684 of 2016 and CWJC No. 19831 of 2016, we have already relegated the petitioners to take recourse to remedy of appeal. While doing so we have indicated that the petitioner may raise all the grounds including the ground with respect to the applicability of the judgment in the case of Shell India Marketing Pvt. Ltd. Vs. The State of Bihar in CWJC No. 7626 of 2015 before the appellate authority.

That being so, in this petition is also we find no any reason to make indulgence into the matter. Liberty to avail alternative



remedy is already indicated in the order dated 31.8.2017 while disposing of CWJC No. 16684 of 2016 and other cases.

Granting the same liberty to the petitioner to take recourse to appeal , the writ petition is disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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