

**IN THE HIGH COURT OF JUDICATURE AT PATNA**

**Civil Writ Jurisdiction Case No.16239 of 2016**

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M/s Indian Oil Corporation Ltd., a Company incorporated under the Companies Act, 1956 having its Registered Office at G-9, Ali Yavar Jung Marg, Bandra (East), Mumbai- 400 051 and also carrying on business at Lok Nayak Bhavan, Dak Bunglow Road, P.S. Kotwali, Town and District Patna through its Senior Manager (Finance), Md. Javed Siddiqui, S/o Sri M.S. Siddiqui, Resident of Flat No. 402, Manjushree Chandpura Place, Bank Road, P.S. Gandhi Maidan, District Patna.

.... .... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Vikash Bhawan, Bailey Road, Patna
2. The Dy. Commissioner of Commercial Taxes, Special Circle, Patna
3. The Assistant Commissioner of Commercial Taxes, Special Circle, Patna

.... .... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. S.D. Sanjay, Sr. Advocate  
Mr. Alok Agarwal, Advocate  
For the Respondent/s : Mr. Lalit Kishore, PAAG-1  
Mr. Vikash Kumar, S.C. 11

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE SUDHIR SINGH**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date: 19-05-2017**

Having heard learned counsel for the parties and as admitted by them, the issue involved in this writ petition for the



financial year 2014-15 stands covered by a decision rendered by this Bench on 19.04.2017 in C.W.J.C. No. 17151 of 2014 (M/s Indian Oil Corporation Ltd. Vs. The State of Bihar & Ors.) and other analogous cases and, accordingly, this writ petition also stands disposed of in identical terms.

**(Rajendra Menon, CJ)**

**(Sudhir Singh, J)**

P.K.P.

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| AFR/NAFR          | N.A.F.R.   |
| CAV DATE          | N.A.       |
| Uploading Date    | 23.05.2017 |
| Transmission Date |            |

