# IN THE HIGH COURT OF JUDICATURE AT PATNA

**Civil Writ Jurisdiction Case No.3394 of 2016**

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Dilip Kumar Son of Late Prasadi Shaw, At Nawada - Gaya Road, Bhadauni Ward No. 12, Muhalla - Hanuman Nagar, Near Sobh Mandir, Nawada, P.O. + P.S. + District - Nawada - 805110 (Bihar)

.... .... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Govt. of Bihar, Secretariat, Patna (Bihar).
2. Commissioner - cum - Principal Secretary, Commercial Taxes Department, Patna (Bihar).

.... .... Respondent/s

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**Appearance:**

For the Petitioner/s : None.
For the Respondent/s : Mr. Lalit Kishore, PAAG-1.
Mr. M. D. Singh, AC to PAAG-1.

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**CORAM: HONOURABLE THE ACTING CHIEF JUSTICE**
**And**
**HONOURABLE MR. JUSTICE SUDHIR SINGH**

ORAL JUDGMENT

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

**Date: 10-02-2017**

The present writ application is to the imposition of Value Added Tax on the textile fabric and garments. Firstly, none is present on behalf of the petitioner to support the present writ application filed in public interest litigation.

Still further, we find in the matter of taxation, the State has complete liberty to impose tax provided it has legislative competence.

We do not find that there is any challenge in the writ application in respect of lack of legislative competence of State legislature.

In view of the above, we do not find any merit in the present writ application. Accordingly, the same is dismissed.

**(Hemant Gupta, ACJ)**

**(Sudhir Singh, J)**

Mishra

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