IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14729 of 2005

M/S Interlink Coal Pvt.Ltd., a Company incorporated under the Indian Companies Act, 1956, having its Factory at Keshavpur, P.O.- Karmnasha, District- Kaimur (Bhabhua) through its Managing Director Sri Rasendra Kumar Singh, son of Late Rajendra Singh, resident of Janki Niwas, Shukla Colony, Hinoo, Ranchi

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Commercial Taxes, Bihar, Patna
2. The Assistant Commissioner, Commercial Taxes, Bhabhua Circle, Bhabhua
3. The Commercial Taxes Officer, Bhabhua Circle, Bhabhua.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12259 of 2006

M/S Ashoka Smokeless Coal Industries Pvt. Ltd., a Company incorporated under the Indian Companies Act, 1956 having its factory at Keshavpur, P.O. Karmnasha, District- Kaimur (Bhabhua), through its Managing Directyor Sri Jayant Jaiswal, son of A.K. Jaiswal, resident of 23, East jail Road, Ranchi, District- Ranchi (Jharkhand)

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner Commercial Taxes Government of Bihar, Patna
2. The Commissioner of Commercial Taxes, Government of Bihar, Patna
3. The Assistant Commissioner Commercial Taxes, Bhabhua Circle, Bhabhua
4. The Commercial Taxes Officer, Bhabhua Circle, Bhabhua

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12274 of 2006

M/S Amba Carbonisation Pvt.Ltd., a Company incorporated under the Indian Companies Act, 1956 having its factory at Giddha (Bhojpur) at Arah, through its Managing Director Sri Anup Jaiswal, son of A.K. Jaiswal, resident of 23, East Jail Road, Ranchi, District- Ranchi (Jharkhand)

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner Commercial Taxes, Government of Bihar, Patna
2. The Commissioner of Commercial Taxes, Government of Bihar, Patna
3. The Assistant Commissioner Commercial Taxes, Sahabad Circle, Arah.
4. The Commercial Taxes Officer, Sahabad Circle, Arah

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12430 of 2006

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1. M/s Solar Smokeless Fuel Pvt.Ltd, a Company incorporated under the Indian Companies Act, 1956, having its factory at Chakia (Tendua), P.S. Dehri-on-Sone, District- Rohtas at Sasaram through its Managing Director Sri Binay Prakash, son of Ram Chandra Prasad, resident of 403, Commerce House, Sharda Babu Street, Ranchi, P.S. Kotwali, District- Ranchi (Jharkhand)
2. M/s Domco Smokeless Fuels Private Limited, a Company incorporated under the Indian Companies Act, 1956 having its factory at Industrial Area, P.S. Aurangabad, District- Aurangabad through one of its Director Sri Binay Prakash, son of Ram Chandra Prasad, resident of 403, Commerce House, Sharda Babu Street, Ranchi P.S. Koitwali, District- Ranchi (Jharkhand)

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner Commercial Taxes, Government of Bihar, Patna
2. The Commissioner of Commercial Taxes, Government of Bihar, Patna
3. The Assistant Commissioner Commercial Taxes, Sasaram Circle, Sasaram (Rohtas)
4. The Assistant Commissioner, Commercial Taxes, Aurangabad Circle, Aurangabad

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. S.D. Sanjay, Sr. Advocate
For the Respondent/s :

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 15-03-2018

Seeking exemption from payment of Entry Tax on the raw material and the products in question, the petitioners have filed these writ petitions. However, when the writ petitions were filed the petitioners had challenged the Constitutional validity and the rights of the State Government to impose Entry Tax by bringing into force the Bihar Tax on Entry of Goods into Local Areas for Consumption, use or Sale Therein Act, 1993.

The question of Constitutional validity of the aforesaid Act and the right of the State Government to impose Entry Tax has been considered by the Constitution Bench of the Supreme Court in the case of **Jindal Stainless Ltd. & Anr. Vs. State of Haryana & Ors.- (2017) 12 SCC 1** and now the petitioners have to appear before the Assessing Officer and raise such objections as are permissible under law with regard to their liability to pay the Entry Tax in view of the exemption notification issued by the State Government SO478 and 479 dated 22.12.1995 so also judgments with regard to the issue in question as may be ordered and available.

Accordingly, granting liberty to the petitioners to file a certified copy of this order within 45 days from today and request the Assessing Officer to consider all their objection and decide the question of payment of Entry Tax for the assessment year in question, we dispose of the matters as now the Constitutional validity of the provision need not be looked into by us in view of the Constitution Bench judgment in the case of **Jindal Stainless Ltd.** (supra).

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

P.K.P./-

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	22.03.2018
Transmission Date	