

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13120 of 2005

1. M/S Samrat Fuel Enterprises, a partnership firm having its office at Barun Aurangabad, and its Industrial Unit situated at Tendua, Pahaleja, District-Rohtas through one of its Partners, Surjit Singh, S/o- Shri Sarab Singh, Resident of Barun, P.S. Barun, District- Aurangabad
2. M/s Jai Durga Fuel industries, a Partnership Firm having its Head Office at Raju Market, New Dilia, P.S. Dehri-on-Sone, District Rohtas, and its Industrial Unit situated at Sikaria, Shankarpur, P.O. Indrapuri, District Rohtas through one of its Partners, Subodh Kumar Singh, S/o late Raghupati Singh, Resident of Dehri-on-Sone, P.S. Dehri-on-Sone, District- Rohtas

... .. Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Government of Bihar, Old Secretariat, Bihar, Patna
2. The Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna Vikash Bhawan, Bailey Road, Patna
3. The Secretary, Department of Law, Government of Bihar, Old Secretariat, Patna
4. The Deputy Commissioner of Commercial Taxes, Sasaram Circle, Sasaram.

... .. Respondent/s

with

Civil Writ Jurisdiction Case No. 13240 of 2005

M/S Maa Gayatri Coke Industries Pvt. Ltd., A Company incorporated under the provisions of the Companies Act, 1956 having its place of Registered Office Vill. Dahore, P.O. Pahaleja, P.S. Dehri-on-Sone, District- Rohtas through its Managing Director, Ajit Kumar Gupta, S/o- Shri Rajendra Prasad, Resident of Vill. Dahore, P.O. Pahaleja, P.S. Dehri-on-Sone, District- Rohtas

... .. Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Government of Bihar, Old Secretariat, Bihar, Patna
2. The Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna Vikash Bhawan, Bailey Road, Patna
3. The Secretary, Department of Law, Government of Bihar, Old Secretariat, Patna
4. The Deputy Commissioner of Commercial Taxes, Sasaram Circle, Sasaram

... .. Respondent/s

Appearance :

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

For the Respondent/s :



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

(Per: HONOURABLE THE CHIEF JUSTICE)

9 15-03-2018 Learned counsel for the petitioners fairly states that for the years in question as tax has already been paid, he has been instructed to withdraw the writ petitions with liberty to pray that the legal question involved in the matter be kept open to be challenged by the petitioners, if required for assessment to be done in the subsequent years.

We permit the petitioners to do so.

The writ petitions are permitted to be withdrawn with the aforesaid liberty. We also grant liberty to the petitioners to file a detailed objection before the Assessing Officer with regard to their liability or quantification of Entry Tax and the Assessing Officer shall proceed with the matter in accordance with law.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

P.K.P./-

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