

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3149 of 2019

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Shree Ram Smokeless Industries Late Harihar Prasad a partnership firm having its office at village Bhopatpur PO and PS Shirish, Baroon, District Aurangabad, though its partner Parmeshwar Prasad resident of PHED Colony, Sri Krishna Nagar P.O. and P.S. Aurangabad, District Aurangabad.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Assistant Commissioner of Commercial Taxes, Aurangabad.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Adv.
For the Respondent/s : Mr. Vikash Kumar,SC11

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

4 30-07-2019 Heard Mr. D.V. Pathy, learned counsel for the petitioner and Mr. Vikash Kumar, S.C.11 and having considered the issue raised in the writ petition which questions the Notification No. SO 92 dated 25.07.2001 in so far as it imposes Entry Tax on coal, that the very impost of Entry Tax stands repealed by virtue of Section 173(1)(b) of the Bihar Goods and Services Tax Act, 2017 which repeals the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale There in



Act,1993 and that this writ petition is filed after the repeal of the law, we are not persuaded to grant indulgence to the cause raised.

The writ petition is disposed of accordingly.

(Jyoti Saran, J)

(Partha Sarthy, J)

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