

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.12491 of 2018**

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Hindustan Petroleum Corporation Ltd. a Company incorporated under the Companies Act, 1956 having its head office at 17, JD Tata Road, Church Gate, Mumbai and Branch Office at 6<sup>th</sup> Floor, Lok Nayak, Jay Prakash Bhawan, Dakbanlow Road, Patna 800001 through its Senior Manager Finance, Deena Nath Gupta Son of Shri Moti Lal Gupta, Resident of House No. 286/24, Niwas Khewra, Aish Bag, P.O. Rajendra Nagar and P.S. Naka Hindola, Lucknow.

... .. Petitioner/s

Versus

1. The State Of Bihar through Commissioner of Commercial Taxes, Patna having its office at Vikash Bhawan Patna.
2. Commercial Taxes Tribunal Bihar, through its Secretary having its Office at Kautilya Bhawan, Anta Ghat, Patna.
3. Dy. Commissioner of Commercial Taxes, Special Circle, Patna.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr.D.V.Pathy  
For the Respondent/s : Mr.Vikash Kumar -Sc11

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**CORAM: HONOURABLE THE CHIEF JUSTICE**  
**and**  
**HONOURABLE MR. JUSTICE S. KUMAR**  
**ORAL ORDER**

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

4      06-03-2020                      Heard learned counsel for the petitioner and learned  
counsel for the respondents.

Petitioner has prayed for the following reliefs:-

“(i) The order dated 24.05.2018 (as  
contained in Annexure-6) passed by the  
respondent No. 2 rejecting petition for  
waiver of pre-deposit in Appeal Case  
No. PT-203/2013 for the period 2009-10



be quashed.

(ii) The respondent No. 2 be directed to  
hear the appeal in merits.”

Sri Vikash Kumar, learned counsel for the State,  
states that the amount in question stands already refunded and  
the present petition has become infructuous.

In view of the fact that the amount stands refunded,  
which is not disputed across the bar, the petition stands disposed  
of as having become infructuous.

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

veena/rajiv/-

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