IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9512 of 2017

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M/s Colona Blenders & Bottlers (India) Pvt. Ltd., a Company incorporated under the provisions of Companies Act, 1956 having its Office at Simli, Murarpur, New Bye Pass Road, P.S. Maalsalami, Town and District Patna through one of its Director Shiv Kumar Bhagat, son of Late Madhusudan Prasad Bhagat, Resident of House No. 5, Madhusudan Kunj, Basant Vihar Colony, P.S. Shree Krishnapuri, Town and District Patna.

... ... Petitioner/s

Versus

1. The State Of Bihar through the Secretary cum Commissioner of Commercial Taxes, Bihar, Patna
2. The Joint Commissioner of Commercial Taxes (Appeal), Patna East Division, Patna.
3. The Deputy Commissioner of Commercial Taxes, Patnacity, East Circle, Patna.
4. The Assistant Commissioner of Commercial Taxes, Patna City, East Circle, Patna.
5. The Deputy Commissioner, Excise, Government of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Alok Kumar

For the Respondent/s : Mr. Vikash Kumar- SC11

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CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
and
HONOURABLE MR. JUSTICE ANIL KUMAR SINHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH)

2 13-02-2020 The present writ application has been filed with a prayer for issuance of direction to the respondent nos. 3 & 4 i.e. Deputy Commissioner of Commercial Taxes, Patnacity East Circle, Patna and Assistant Commissioner of Commercial Taxes, Patna City, East Circle, Patna respectively to unlock the premises and extend the facility of Suvidha (Declaration in Form No. D-X) under the provisions of Bihar VAT Act & Rules

to enable the petitioner to transport the stock of Indian Made Foreign Liquor out of Bihar in view of the limited permission granted by the Hon'ble Apex Court.

The relief, as prayed for, has been stipulated in paragraph no. – 1 of the writ petition, which reads as under:-

> "i) For a direction to the Respondents, particularly, Respondent Nos. 3 & 4 to unlock and extend the facility of Suvidha (Declaration in Form No. D-X) under the provisions of Bihar VAT Act & Rules or any other appropriate form to facilitate / enable to transport the stock of India Made Foreign Liquor (IMFL for short) out of Bihar, in view of the limited permission granted by the Hon'ble Apex Court;
>
> ii) For a direction to the Respondents not to create any hurdle in taking the stock of IMFL out of the State of Bihar as the stock has got no value in Bihar and it has been threatened to be destroyed by Respondent authorities of State Excise Department, Government of Bihar;
>
> iii) For a direction to the Respondent, Excise Commissioner to not to take any action for destruction of the stock at least till 31.07.2017, in view of the extended deadline by the Hon'ble Apex

Court for removal of the stock outside Bihar;

iv) For a declaration that the disputed demand of Entry Tax for the period 2011-12 cannot be a ground for denying the Suvidha, i.e. Declaration in Form D-X or appropriate permission for transportation of stock out of the State; and / or pass such other order or orders, direction or directions as Your Lordships may deem fit and proper in the facts and circumstances of the present case."

However, after some arguments, Mr. Alok Kumar, learned counsel for the petitioner seeks permission to withdraw this writ application.

Accordingly, the writ petition is dismissed as withdrawn.

(Dinesh Kumar Singh, J)

(Anil Kumar Sinha, J)

praful/-

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