IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6929 of 2020

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Ideal Dealers Pvt. Ltd. a Private Limited Company incorporated under the Companies Act, 1956 having its Office at N.H. 28 Bhagwanpur Chowk, Musahari, Muzaffarpur through its Deputy Chief Operating Officer Vivek Kumar Poddar (aged about 44 Male) son of Basant Kumar Poddar, resident Near Qila Sabzi Mandi, 85-A, Ram Narayan Park, P.O. Shaukara, P.S. Shaukara, Uttar Pradesh 243003.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax having its office at Central Revenue Building, Bir Chand Patel Path, Patna.
2. Joint Commissioner of State Tax, West Circle Muzaffarpur, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.D.V.Pathy, Advocate
For the Respondent/s : Mr.Vikash Kumar (SC 11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 18-12-2020 Petitioner has prayed for the following relief(s):-

"i) the deficiency memo and brief order dated 27.02.2020 (as contained in Annexure-7 series) passed by the respondent no. 2 for the period 2017-18 directing payment of a sum of Rs. 9,01,092/- as a condition for settlement of tax dispute under the Bihar Settlement of Taxation Disputes Act, 2019 be quashed.

ii) the respondent no. 2 be directed to adjust the excess payment of tax towards liability to pay interest under the Bihar Value Added Tax Act, 2005 for settlement of disputes under the Bihar Settlement

> of Taxation Disputes Act, 2019.
>
> iii) for a direction to the respondent no. 2 to issue a certificate in Form VI settling the tax disputes under the Bihar Settlement of Taxation Disputes Act, 2019.
>
> iv) for granting any other relief(s) to which the petitioner is otherwise found entitled to."

Shri D.V.Pathy, learned counsel for the petitioner, states that present petition has become infructuous inasmuch as the dispute *inter se* the parties stands amicably resolved in terms of the mechanism provided under the provisions of the Bihar Settlement of Taxation Disputes Act, 2019.

Statement accepted and taken on record.

The petition stands disposed of as withdrawn having become infructuous.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

DKS/-

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