IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10521 of 2002

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M/s Lafarge India Ltd., a Company incorporated under the provisions of the Companies Act, 1956 having its Registered Office at Bakhtawar, 14th Floor, 229, Nariman Point, Mumbai 400021 and its Local Office at 311, Ashiyana Tower, Exhibition Road, Patna through its Constituted Attorney-Siddique Rahatjan, S/o- Haji Siddique Rahman, P.O., P.S., & District-Bilaspur (Chhatishgarh)

... ... Petitioner/s

Versus

1. The State Of Bihar through the Secretary-cum-Commissioner of Commercial Taxes, Bihar, Vikas Bhawan, Bailey Road, Patna
2. The Dy. Commissioner of Commercial Taxes, North Circle, Office of the Joint Commissioner of Commercial Taxes, Judges Court Road, Patna.

... ... Respondent/s

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Appearance :

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

For the Respondent/s : Mr. Ajay Kumar Rastogi, AAG-10

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

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 21-12-2020

The petitioner has prayed for following relief(s):

> 1(i) For quashing of the direction issued by the Respondent-Deputy Commissioner of Commercial Taxes, North Circle, Patna vide Order contained in Process No. 2914 dated

25.06.2002 as also the Order contained in Process No. 3473 dated 22.07.2002 by which without making any Order of Assessment and determining the liability of the Petitioner, demand of tax has been raised without any Authority of Law;

(ii) For restraining the Respondents from taking any steps/coercive measure for realizing any amount beyond the Tax admitted by the Petitioner in its Monthly Returns (Monthly Abstract of the Turnover); &

(iii) For a Declaration that since the Petitioner effects sale of Cement and Packing Materials having different rates of tax, therefore, the Petitioner is justified in making payment of tax of Cement and Packing Materials separately as per their separate rates prescribed in the Schedule; and for any other relief(s) for which the Petitioner may legally be found entitled to under the facts & circumstances of this case."

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(s), if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/P.K.P.

AFR/NAFR	
CAV DATE	
Uploading Date	23.12.2020
Transmission Date	