IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13225 of 2005

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RAJINDER SINGH, son of late Sardar Charanjit Singh, Proprietor, Bhargo Saw Mill, resident of Mithapur, P.S. Jakkanpur, Distt. Patna

... ... Petitioner/s

Versus

1. THE STATE OF BIHAR
2. Commissioner of Commercial Taxes, Bihar, 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)

12 09-09-2020 Petitioner has prayed for the following relief/s:

> "(i) That the schedule prescribing levy of Value Added Tax (VAT) at different rates in comparison to taxation of similar commodities in other States be quashed.
> (ii) That the prescription of different rate of tax in comparison to taxation of similar commodities in different States to the extent it is contrary to the main design of the VAT be declared invalid.
> (iii) That the respondents be directed to adopt uniform floor rates in respect of levy of Value Added Tax in terms of the white paper.
> (iv) For granting any other relief(s) to which the petitioner is otherwise found entitled to."

We are afraid that no mandamus can be issued in the matter directing enactment of tax laws (VAT) in the State of Bihar.

It is the petitioner's grievance that the items with which the petitioner is dealing, i.e., wood timber, ply board and laminated board are not included in the schedule issued under the VAT Ordinance, 2005.

It is a policy decision of the Legislators/State and not for this Court to get included any left out item therein.

As such, the petition being devoid of merit is dismissed.

(Sanjay Karol, CJ)

(S. Kumar, J)

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