IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7826 of 2005

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M/s Interlink Coal Pvt. Ltd., a company incorporated under the Indian Companies Act, 1956, having its factory at Keshavpur, P.O. - Karmnasha, District – Kaimur (Bhabhua) through its Managing Director, Sri Rasendra Kumar Singh, son of Late Rajendra Singh, resident of Janki Niwas, Shukla Colony, Hinoo, Ranchi.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary-cum-Commissioner of Commercial Taxes, Bihar, Bailey Road, Patna
2. The Assistant Commissioner of Commercial Taxes, Bhabhua Circle, Bhabhua
3. The Commercial Taxes Officer, Bhabhua Circle, Bhabua.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Raj Kishore Pd., 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 JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 26-08-2020

Petitioner has prayed following relief(s):-

> (i)"To issue writ in the nature of writ of mandamus directing the respondents authorities to issue necessary statutory forms i.e. Form ('Ga') to the petitioner in order to avail the benefit of exemption granted to the petitioner from payment Sales tax on purchase of raw materials in terms of notification No. 478 dated 22.12.1995 as also in terms of the Industrial Incentive Policy 1995.
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> (ii) To issue appropriate writ/writs holding that the provisions of the Bihar Value Added Tax Ordinance 2005 will not take a way vested right of the petitioner to avail the benefit of exemption from payment of Sales Tax on purchase of raw material as have been held by this Hon'ble Court in the case of the petitioner earlier as the provisions of the Bihar Value Added Tax Ordinance 2005 will not be made applicable in the State of Jharkhand from where the petitioner has to purchase its raw material and even the Value Added Tax has not been adopted by the State of Jharkhand."

Learned counsel for the petitioner fairly concedes that with the passage of time, present petition has become infructuous inasmuch as there is change with respect to the position of law.

However, it is pointed out that with the enforcement of the new Enactment/Policy, petitioner alone stands discriminated inasmuch as the benefit of exemption from payment of tax stands conferred to twenty two Industrial Units and only petitioner has been left out.

This issue, in our considered view, can be agitated by the petitioner first with the appropriate authority and thereafter before the appropriate forum in accordance with law.

Liberty, as prayed for, is granted for such purpose.

We only hope and expect that as and when petitioner as also similarly situated person(s) approach the respondent authorities venting out their grievances of discrimination with regard to conferment of benefits under the relevant Statute/Policy, the same shall be considered and decided in accordance with law expeditiously and preferably within a period of three months thereafter.

Petition stands disposed of in the above terms.

Interlocutory Application, if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

B.Kr./-

AFR/NAFR	
CAV DATE	
Uploading Date	31.08.2020
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