

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12356 of 2009

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M/s Swastika Smokeless Coke Company Pvt. Ltd., a Company incorporated under the provisions of Companies Act, 1956 having its place of business at Baroon, Aurangabad, through one of its Directors, Pradip Kumar Kashyap, S/o Surajdeo Prasad Saraf, Resident of New Bihiya, Old G.T. Road, P.S. Dehri-On-Sone, District-Rohtas.

... .. Petitioner/s

Versus

1. The State Of Bihar through Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Vikash Bhavan, Bailey Road, Patna.
2. The Assistant Commissioner of Commercial Taxes, Aurangabad Circle, Aurangabad.
3. The Commercial Taxes Officer, Aurangabad Circle, Aurangabad.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. S.D.Sanjay, Advocate Mr. Gautam Kejriwal, Advocate
For the Respondent/s	:	Mr. Sushila Agrawal, Advocate 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 : 17-08-2020

Petitioner has prayed for the following relief(s):

“That the Present Application is being filed for quashing of the Order dt. 16.03.2005 passed by the Commercial Taxes Officer, Aurangabad Circle, Aurangabad for the period 2003-04 whereby & whereunder the Petitioner has been assessed under the provisions of Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 showing demand of tax to the tune of Rs.22,37,290.60p in respect of Entry Tax and penalty and also the demand notice dated 16.03.2005 served by the Respondent Assistant Commissioner of Commercial Taxes, Aurangabad Circle, Aurangabad by which he made a demand of Rs.6,93,625/- and for refund of amount realized from the Petitioner illegally, arbitrarily ; and for any other relief[s] for which the



Petitioner may legally be found entitled to in the facts and circumstances of the present case”.

Shri Vikash Kumar, learned Standing Counsel No. XI states that the issue raised in the present petition is squarely covered vide judgment passed in the case of Jindal Stainless Ltd.& Anr vs State Of Haryana & Ors, (2017) 12 SCC 1.

Shri S.D. Sanjay, learned senior counsel states that the petitioner be permitted to file a fresh petition, if so required and desired, with regard to any surviving grievance.

Liberty is granted.

Petition stands disposed of in the aforesaid terms.

Interlocutory application, if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

B.Kr./-

AFR/NAFR	
CAV DATE	
Uploading Date	24.08.2020
Transmission Date	

