IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3661 of 2011

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M/S RHYTHEM COMMERCIAL PVT.LTD, a company incorporated under the provisions of Companies Act, 1956 having its Office situated at C/o Rajdeo Yadav, Swaraj Path, Tilak Nagar, Kankerbagh, Patna through one of its Directors, Lalit Agrawal, s/o Shri Nirmal Agrawal, resident of Marwari Thakurwari Gali, Marwari Bazar, Samastipur.

... ... Petitioner/s

Versus

1. THE STATE OF BIHAR through the Chief Secretary, Government of Bihar, Old Secretariat, Bihar, Patna.
2. The Prinicpal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna, Vikash Bhawan, Bailey Road, Patna.
3. The Deputy Commissioner of Commercial Taxes, Patna South circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.S.D.Sanjay, Sr. 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 : 23-09-2020

Petitioner has prayed for the following relief(s):

"(i) For a declaration that the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein [Amendment & Validation] Act, 2008 [Act No.13/2008 dt. 15.04.2008] [Annexure-3] being enforced with retrospective effect from 29.8.2006 as ultravires Articles 14, 19(1)(g), 246, 301 & 304 of the Constitution of India;

(ii) For a declaration that the rate of Entry-tax on any of the Scheduled Commodity to the extent exceeding the Rate of Bihar VAT is discriminatory, and the Notification-SO No.95 dt. 31.07.2008 prescribing the rate on Tobacco Products being 16% against the rate of Tobacco Products under the Bihar VAT being 12.5% is liable to be declared to be ultravires;

(iii) For quashing of the Notification SO No.95 dt. 31.07.2008 [Annexure-4] issued u/s 3(1) of the Bihar Tax on Entries of Goods into the Local Areas for consumption, use or sale therein Act, 1993, and being enforced with retrospective effect from 01.04.2008, by which rates of entry tax have been fixed for the scheduled goods from 2% to 16% on their entry into a local area for consumption, use or sale therein for the purported purpose of development of trade, commerce and industries in the State.

(iv) For issuance of an appropriate writ(s), or order(s) or direction(s) to the respondents for restraining them from making any demand of entry tax from the petitioner on the import of Tobacco Products in the local areas of the State of Bihar; 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 S.D. Sanjay, learned senior counsel fairly states that with the passage of time the present petition has become infructuous, inasmuch as the petitioner has already taken recourse to the mechanism of settlement of disputes through an alternate mode. However, he prays that petitioner be granted liberty to agitate the issue afresh, if so required and desired.

Petition stands disposed of with the liberty aforesaid.

(Sanjay Karol, CJ)

(S. Kumar, J)

pallavi/-

AFR/NAFR	
CAV DATE	
Uploading Date	26.09.2020
Transmission Date	