IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14284 of 2008

==

1. Wireless Tt-Info Services Limited (formerly known as Tata Tele Info Limited), a limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at 5th Floor, KLK ESTATE, Fathemaidan Road, Hyderabad – 500 001 and having its Circle Office, inter alia, Maharaja Kameswar complex, 2nd Floor, Frazer Road, Patna 800 001 in the State of Bihar, through Mr. Sujit Kumar Sinha authorised Signatory.

2. Sujit Kumar Sinha, son of Nand Kumar Sinha, the authorized signatory of Wireless TT – info Services Limited having his office at Maharaja Kameswar complex, 2nd Floor, Frazer Road, Patna 800 001 in the State of Bihar.

... ... Petitioner/s

Versus

1.State Of Bihar, service through the Secretary, Government of Bihar, Department of Finance, having his office at Old Secretariat, Patna – 800 001.
2. The Commissioner of Commercial Taxes, Bihar having his office at New Secretariat, Patna.
3. Commercial Tax Officer, Patliputra Circle, Patna.

... ... Respondent/s

==

Appearance :
For the Petitioner/s : Mr. Manoj Kr.Sinha, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11.

==

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):-

"(i) That the petitioner company is a limited company incorporated under the provisions of the Companies Act, 1956 and has its registered office at the address mentioned in the cause title of this petition. The petitioner company also has its circle and/or head office in the State of Bihar at the address given in the cause title and the said circle office is hereinafter referred to as the "said circle office". In the instant writ petition the petitioners are praying for a declaration that the Bihar Entry of Goods into Local Areas for Consumption, Use or Sale therein (Amendment and Validation) Act, 2007 and the Bihar Entry of

> Goods into Local Areas for Consumption, Use or Sale therein (Amendment and Validation) Act, 2008, (Act 13 of 2008), are unconstitutional, illegal and null and void in their entirety since the promulgation thereof so that the respondents cannot levy, assess and/or collect entry tax from the petitioners for any period and/or on and from 29th August, 2006 on the basis of the aforesaid Act 13 of 2008 and/or on the basis of the Amendment and Validation Act of 2007 and/or on any other basis in respect of carriage of business by the petitioners in the State of Bihar."

Shri Vikash Kumar, learned Standing Counsel No. XI states that the issue raised in the present petition already stands adjudicated by the Hon'ble Apex Court in the case of **Jindal Stainless Ltd.& Anr vs State Of Haryana & Ors,** reported in (2017) 12 SCC 1.

None has entered appearance on behalf of the petitioner.

As such, we close these proceedings reserving liberty to the writ-petitioner to revive the same, if the need so arises.

(Sanjay Karol, CJ)

(S. Kumar, J)

B.Kr./-

AFR/NAFR	
CAV DATE	
Uploading Date	28.08.2020
Transmission Date	