IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2359 of 2007

==

1. M/s. Reliance Telecom Ltd a Company incorporated under the Companies Act, 1956 having its Registered Office at H-Block, First Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai- 400710 and having its Circle Office at 7th and 8th Floor, Kashi Place New Dakbunglow Road, Patna – 800001 through its Constituted Attorney namely Pravin Sinha son of Late Sh. SN Sinha, having Patna Address as M/s. Reliance Telecom Ltd, 7th and 8th Floor, Kashi, New Dakbunglow Road, Patna- 800001

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner cum Secretary Commercial Taxes, Bihar, Vikas Bhawan, Bailey Road, Patna
2. The Commissioner cum Secretary, Finance Department, Govt. of Bihar, Secretariat, Patna

... ... Respondent/s

==

Appearance :

For the Petitioner/s : None

For the Respondent/s : Mr. Vikash Kumar, SC 11

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

12 17-08-2020 Petitioner has prayed for the following relief(s):

> "(i) For a DECLARATION or any other appropriate writ, direction or order under Article 226 of the Constitution of India declaring that Section 3 of the Bihar Tax on Entry of Goods into the Local Areas for Consumption, Use or Sale therein Act, 1993 as amended by the Amendment Act 2006 is unconstitutional and beyond legislative competence of the State and ultra vires Article 246(1) of the Constitution of India in so far as it purports to impose a levy on goods imported from abroad or outside the State being violative of Serial Nos.41, 83 and 92-A of List 1 to the Seventh Schedule to the Constitution of India besides violative of Articles 301 and 304 (a) not being saved by Article 304(b) and liable

to be declared void and unenforceable.

(ii) For refund of the amounts paid by the petitioner company towards entry tax, along with interest @18% from the date of deposit of taxes from time to time, on declaration of the impugned Act as void, illegal and un-enforceable."

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 dispose of the present petition, reserving liberty to the petitioner to revive the same, if the need so arises or file a fresh petition agitating the surviving grievances, if any, on the same and subsequent cause of action.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

U			