

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6182 of 2004

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Skanska Cementation India Ltd., incorporated under the Companies Act, 1956, having its registered office at Appejay House, Dinshaw Vachha Road, Mumbai- 400020 and presently having its work. Office at Faringora, P.S. Toisa, District- Kishanganj through its General Manager, (legal) Arun Shripad Bapat being authorised by the Company.

... .. Petitioner/s

Versus

1. State of Bihar
2. Commissioner of Commercial Taxes, Bihar, Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Ambuj Nayan Chaubey, Sr. Advocate
		Ms. Ritu, Advocate
For the Respondent/s	:	Mr.SC 4

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

(Per: HONOURABLE THE CHIEF JUSTICE)

12 13-08-2020 Petitioner has prayed for the following relief(s):

i). To quash The Bihar Tax on Entry of Goods into local areas for consumption. Use or Sale Therein (Amendment) Act, 2003 (for short Amending Act 9 of 2003), more particularly section 5 thereof by which the SCHEDULE to the Act has been substituted besides sec. 3(1) thereof, by which the ceiling rate of entry tax on the scheduled goods has been raised from existing rate of 5% to 20% as being unconstitutional, ultravires unauthorised, unreasonable and unjust.

ii). To declare the Notification No. S.O. 159 dated 22.8.2003 (Annexure-5) by which entry tax on the scheduled goods has been imposed at different rates as arbitrary and hence



unconstitutional.

iii). To restrain the respondent authorities from realising any Entry Tax on the schedule goods, as entered at Entry No. 17 and 20, imported by the petitioner and/or at any increased rates of tax.

iv) To grant such other relief/s as the petitioner company will be found entitled to in the facts and circumstances of the Case.

Shri Ambuj Nayan Choubey states that in the year 2004 itself, the writ-petitioner had taken away the file as also got the N.O.C. issued from him. Further, none has entered appearance on behalf of the petitioner. However, we find that the learned counsel has not withdrawn his power of attorney in accordance with law and his name continued to be reflected on record.

Learned counsel for the respondent states that the present petition has become infructuous inasmuch as the issue raised is no longer *res integra*.

Statement is accepted and taken on record.

We find the matter was filed in the year 2004 and none has entered appearance since 2005.

In the given facts and circumstances, with the passage of time the present petition, having become infructuous, has not evoked any interest from 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)

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