IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.10133 of 2005

==

M/S K.K.COKE INDUSTRIES, a Proprietorship firm having its factory at & P.O. Kunda, District Aurangabad through its proprietor Shri Kaushal Kumar Singh, son of Late Ambika Narain Singh, resident of At & P.O. Kunda, P.S. & District- Aurangabad

... ... Petitioner/s

Versus

1. THE STATE OF BIHAR through the Secretary-cum-Commissioner of Commercial Taxes, Bihar, Bailey Road, Patna
2. The Assistant Commissioner of Commercial Taxes, Aurangabad Circle, Aurangabad.
3. The Commercial Taxes Officer, Aurangabad Circle, Aurangabad.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. Raj Kishore Pd., 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 : 26-08-2020

Petitioner has prayed for the following relief(s):

"(i). For issuance of appropriate writ/writs holding that provisions of section 94(2)(c) and 96(3)(b) of Bihar VAT Ordinance, 2005 are ultra virus to the Constitution of India as it takes away the vested right of the petitioner to avail the benefit of

WEB COPY

exemption from payment of sales tax on purchase of raw material and is also against the provisions of Constitution of India.

(I) To issue writ in the nature of writ of mandamus directing the respondents authorities to issue necessary statutory forms i.e. Form. (ग) to the petitioner in order to avail the benefit of exemption granted to the petitioner from payment Sales tax on purchase of raw materials in terms of notification No. 478 dated 22.12.1995 as also in terms of the Industrial Incentive Policy 1995

(ii) To issue appropriate writ/writs holding that the provisions of the Bihar Value Added Tax Ordinance 2005 will not take a way vested right of the petitioner to avail the benefit of exemption from payment of Sales Tax on purchase of raw material as have been held by this Hon'ble Court in the case of the petitioner earlier as the provisions of the Bihar Value Added Tax Ordinance 2005 will not be made applicable in the State of Jharkhand from where the petitioner has to purchase its raw material and even the Value Added Tax has not been adopted by the State of Jharkhand.

(iv) To grant any other relief or reliefs to which the petitioner is found entitled to in the facts and under the circumstances of the case."

Learned counsel for the petitioner seeks permission to withdraw the present petition as the same has become

WEB COPY

infructuous.

Permission is granted.

The present petition stands disposed of as withdrawn.

Interlocutory Application, if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	27.08.2020
Transmission Date	

WEB COPY