IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10516 of 2008

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1. TATA TELESERVICES LIMITED, a limited company within the meaning of the Companies Act, 1956 having its registered office at Tower 1, 10^{th} Floor, Jeevan Bharati, 124, Connaught circus, New Delhi – 110 001 and havings its Circle Office, inter alia, at Maharaja Kameshwar Complex, Frazer Road, P.S. Kotwali, District Patna in the State of Bihar, through Mr. C. Parasuraman, Additional Manager (Finance) and Authorised Signatory.
2. C. Parasuraman, son of C.P.Krishnan working for gain as Additional Manager (Finance), Tata Tele Services Limited, having his office at Maharaja Kameshwar Complex, Frazer Road, P.S. Kotwali, District- Patna.

... ... 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 Secretariate, Patna.
3. The Assistant Commissioner of Commercial Taxes, Patliputra Circle, having its office at 'Pant Bhavan', 4^{th} Floord, Baily Road, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	None
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 : 17-08-2020

Petitioner has prayed for the following relief:

"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 Tax on Entry of Goods into Local

> Areas for Consumption, Use or Sale Therein Act, 1993 including the amendment thereof as made on 29th August, 2006 (hereinafter referred to as the “said Act”) are unconstitutional, illegal and hence null and void in its entirety since the promulgation thereof so that consequentially the petitioner No. 1, in respect of its carriage of business in the State of Bihar, is not required to pay and entry tax and further so that the petitioner No. 1 is entitled to refund of entry tax already paid under the Act of 1993.”

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	24.08.2020
Transmission Date	