

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3602 of 2011

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M/s Economical Coke Company a proprietary concern having its place of business at Bhupatpur, P.S. Baroon, District Aurangabad, through its Proprietor Smt. Pramila Gupta, W/o Sri Narendra Prasad, Resident of Mohalla Sahpur, P.O., P.S. Towan and District Aurangabad.

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikash Bhavan, Bailey Road, Patna
2. The Assistant Commissioner of Commercial Taxes, Aurangabad Circle, Aurangabad
3. The Commercial Taxes Officer, Aurangabad Circle, Aurangabad.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate Mr. Sushila Agrawal, Advocate Mr. Akash Chaturvedi, Advocate
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(s):-

“(i) For a direction for refund of Entry Taxes realized from the Petitioner during the period 2001-2002 till 28.8.2006 as the provision of Bihar Entry Tax has been declared ultra vires by this Hon’ble Court in Indian Oil Corporation Ltd.,

(ii) For a declaration that in view of the Division Bench judgment all the amount which has been realized by way of Entry Tax have been illegally realized for which the Respondents were not entitled to realize and hence is liable to refund the same;

(iii) For restraining the Respondents from taking any coercive measure for realization of Entry Tax for the period prior to 28.8.2006 and/or to grant adjustment of those tax realized from the current and future liability of the Petitioner, and for any other relief(s) for which



the Petitioner may be found entitled to in the facts and circumstances of the present case.”

Shri Vikash Kumar, learned Standing Counsel No. XI states that the issue raised in the present petition is squarely covered vide judgment passed in the case of Jindal Stainless Ltd.& Anr vs State Of Haryana & Ors, (2017) 12 SCC 1.

Shri S.D. Sanjay, learned senior counsel states that the petitioner be permitted to file a fresh petition, if so required and desired, with regard to any surviving grievance.

Liberty is granted.

Petition stands disposed of in the aforesaid terms.

Interlocutory application, if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

B.Kr./-

AFR/NAFR	
CAV DATE	
Uploading Date	24.08.2020
Transmission Date	

