

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6440 of 2011

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M/S Techno Electricals and Engineering Company Ltd., a Company incorporated under the Companies Act having its office at 103 Adaharshila Complex, North Gandhi Maidan P.O-Bankipore and P.S.- Gandhi Maidan, District- Patna through its Sr. Manager (Taxation) Dhanraj Agarwala, son of Late Ram Pal Agrawal, resident of P-46A, Radha Bazar Lane, P.O- Lal Bazar and P.S. Hare Street Kolkata 700001

... .. Petitioner/s

Versus

1. State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Commercial Taxes Officer, Special Circle, Patna having Its Office At South Gandhi Maidan, Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.D.V.Pathy, Advocate
For the Respondent/s	:	Mr. Lalit Kishor AG
		Mr. Vikash Kumar, SC 11.

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

(Per: HONOURABLE THE CHIEF JUSTICE)

12 09-09-2020

Petitioner has prayed for the following reliefs:-

- i) for a declaration that the notification dated 31.07.2008 (as contained in Annexure-2) to the extent it levies entry tax on electrical goods at the rate of 8 percent ultra vires Section 14 of the Bihar Value Added Tax Act, 2005.
- ii) for a declaration that levy of entry tax at the rate higher than the Bihar Value Added Tax Act, 2005 is discriminatory and violates Article 301 and 304 of the Constitution of India.
- iii) the order dated 27.12.2010 for the assessment year 2007-08 (as contained in Annexure-1) passed by



the respondent no. 2 be quashed.

iv) for granting any other relief(s) to which the petitioner is otherwise found entitled to.”

Learned counsel for the petitioner seeks permission to withdraw the present petition it having become infructuous, reserving liberty to file a fresh petition on the same and subsequent cause of action.

Petition is disposed of as withdrawn with the liberty aforesaid.

(Sanjay Karol, CJ)

(S. Kumar, J)

sujit/-

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