

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.756 of 2011

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M/S SWASTIKA SMOKELESS COKE CO. Pvt. Ltd. A Company incorporated under the provisions of the Companies Act, 1956 having its place of business at Barun, District Aurangabad through one of its Directors, Pradip Kumar Kashyap, S/o Late Surajdeo Prasad Saraf, Resident of New Biliyan, Old G.T. Road, P.S. Dehri, Dehri On Sone, Dist. Rohtas.

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna, Vikash Bhawan, Bailey Road, Patna
2. The Dy. 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 Chaurvedi,
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):-

“That the Present Writ Petition is being filed for quashing of the Order dt. 11.7.2008 passed by the DCCT, Aurangabad Circle, Aurangabad whereby & whereunder the Petitioner has been assessed under the provisions of Bihar Tax of Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 for the period 2004-05 and an illegal & arbitrary demand to the tune of Rs.34,57,515/- was created as Entry-tax and Penalty, and after taking into consideration, the payment already realized to the tune of Rs.19,02,000/-, and net demand to the tune of Rs.15,15,515/- has been raised against the Petitioner for which the Demand Notice was served upon the Petitioner on 14.10.2010, and for any



other relief[s] for which the Petitioner may legally be found entitled to in the facts & 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	

