IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.2542 of 2007

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M/s. Reliance Communications Ltd a Company incorporated under the Companies Act, 1956 having its Registered Office at H- Block, First Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai- 400710 and having its Circle Office at 15th Floor, Biscomaun Towers, Patna through its Constituted Attorney namely Sajjan Khandelwal son of Late Sh. Baijnath Khandelwal having Patna Address as M/s. Reliance Communications Ltd. 15th Floor, Biscomaun Towers, Patna.

... ... Petitioner/s

Versus

1. The State of Bihar thorough the Commissioner cum Secretary Commercial Taxes, Bihar, Vikas Bhawan, Bailey Road, Patna
2. The Commissioner cum Secretary, Finance Department, Govt. of Bihar, Secretariat, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Manoj Kumar Ambastha-1, 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 ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

12 13-08-2020 Petitioner has prayed for the following relief(s):

> "i] For a DECLARATION or any other appropriate writ, direction or order under Article 226 of the Constitution of India declaring that Section 3 of the Bihar Tax on Entry of Goods into the Local Areas for Consumption, Use or Sale therein Act, 1993 as amended by the Amendment Act 2006 is unconstitutional and beyond legislative competence of the State, and ultra vires Article 246(1) of the Constitution of India in so far as it purports to impose a levy on goods imported from abroad or outside the State being violative of Serial Nos. 41, 83 and 92-A of List I to the Seventh Schedule to the Constitution of India besides violative of Articles

> 301 and 304(a) not being saved by Article 304(b) and liable to be declared void and unenforceable.
> ii] For refund of the amounts paid by the petitioner-company towards entry tax, along with interest @ 18% from the date of deposit of taxes from time to time, on declaration of the impugned Act as void, illegal and unenforceable."

Shri Manoj Kumar Ambastha states that in the year 2010 itself, the writ-petitioner had taken away the file as also got the No Objection Certificate issued from him. Further, none has entered appearance on behalf of the petitioner. However, we find that the learned counsel has not withdrawn his power of attorney in accordance with law and his name continued to be reflected on record.

Learned counsel for the respondent states that the present petition has become infructuous inasmuch as the issue raised is no longer *res integra*.

Statement is accepted and taken on record.

We find the matter was filed in the year 2007 and none has entered appearance since 2010.

In the given facts and circumstances, with the passage of time the present petition, having become infructuous, has not evoked any interest from the petitioner.

As such, we dispose of the present petition, reserving liberty to the petitioner to revive the same, if the need so arises or file a fresh petition agitating the surviving grievances, if any, on the same and subsequent cause of action.

(Sanjay Karol, CJ)

(S. Kumar, J)

sujit/-

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