

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7218 of 2009

=====

M/s Swastika Smokeless Coke Co. 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 on Son, District 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 Joint Commissioner of Commercial Taxes [Appeal], Gaya Division, Gaya.
3. The Assistant Commissioner of Commercial Taxes, Aurangabad Circle, Aurangabad.
4. The Commercial Taxes Officer, Aurangabad Circle, Aurangabad.

... .. Respondent/s

=====

Appearance :

For the Petitioner/s	:	Mr. S.D.Sanjay, Advocate Mr. Sushila Agrawal, Advocate Mr. Gautam Kejriwal, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

=====

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. 30.10.2004 passed by the Commercial Taxes Officer, 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 25.07.2001 to 31.03.2002, and an illegal & arbitrary demand to the tune of Rs.3,67,652/- has created as Entry-tax & Penalty, and also the Appellate Order dt. 27.12.2005 passed by the Respondent-Joint Commissioner of Commercial Taxes [Appeal], Gaya



Division, Gaya by which he affirmed the Assessment Order of the Commercial Taxes Officer, Aurangabad Circle, Aurangabad, and for refund of the amount found realized from the Petitioner illegally, 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	

