

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.340 of 2020

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M/s Shantinath Detergents Pvt. Ltd. (formerly known as Safechem Industries) having its office at Godown No. 1, Krishi Utpadan Bazar Samity, Didarganj, Patna City, Patna, Bihar, 800009, through its Authorized Representative, Shri Bijay Kumar Singh, aged about 50 years (M), son of Mr. Jay Singh, resident of Singh Mansion, Subhas Pally, Near battery Factory, P.O. and P.s.- Naihati (M), North, 24-Parganas, West Bengal-743165.

... .. Petitioner/s

Versus

1. The State of Bihar through the Secretary, Commercial Taxes, Govt. of Bihar,
2. Assistant Commissioner of Commercial Taxes West circle, Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Deepto Sen, Advocate
Mr. Brisketu Sharan Pandey, Advocate

For the Respondent/s : Mr. Sri Ram AC to SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 13-01-2020 Petitioner has prayed for the following relief(s):-

- (i) Issue a writ of mandamus or any other appropriate writ directing the Respondents to issue 'F' Form to Purnia branch of the petitioner by exercising its authority under Rule 9C of the Central Sales Tax (Bihar) Rules, 1957
- (ii) Issue a writ of mandamus or any other appropriate writ directing the Respondents to issue a verification report certifying that the goods transferred by the Petitioner's Kolkata branch to its Purnia branch were



for the purpose of stock transfer and not in
course of inter-state trade; and//or

(iii) Pass any such other order/orders as this
Hon'le Court may deem fit and proper in
the facts and circumstances of the case.”

The only issue is as to whether Form-F is required to
be issued by the petitioner or not, which issue, in our considered
view, can easily be decided with the disposal of the
petition/representation, which is yet pending before the
appropriate authority.

Let the appropriate authority decide the same within a
period of three months.

In view of the same, the petition stands disposed of
reserving liberty to the petitioner to approach this Court afresh if
the need so arises.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

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