

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.22105 of 2018**

Bandana Fuel Industries, A proprietary concern having its office at Shankarpur, Sikaria, PS -Indrapuri, Sasaram, Dist- Rohtas through its authorized signatory Binod Kumar Singh, Son of Sri Jai Mangal Singh, Resident of P.O.+ P.S. Baghmara, Dhanbad, Jharkhand-828306.

... .. Petitioner/s

Versus

1. The State of Bihar, through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Assistant Commissioner of Commercial Taxes, Rohtas

... .. Respondent/s

**Appearance :**

|                      |   |                               |
|----------------------|---|-------------------------------|
| For the Petitioner/s | : | Mr. D.V.Pathy, Advocate       |
|                      |   | Mr. Sadashiv Tiwari, Advocate |
| For the Respondent/s | : | Mr. Vikash Kumar -SC-11       |

**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 06-01-2021**

Petitioner has prayed for the following relief(s):

“1(i) For a declaration that the notification S.O 92 dated 25.07.2001 to the extent it levies Entry Tax on coal particularly on small-scale industries granted exemption from payment of Sales Tax on sale as violative of Article 304(a) of the Constitution of India.

(ii) For a direction to the respondent no.2 to refund the amount of Entry Tax paid during the pendency of the writ petition and also the Special Leave Petition with statutory interest thereon.

(iii) For quashing of the order of assessment dated 12.05.2004 passed by the respondent no.2 for the period 2002-03 under



the Bihar Tax on Entry of Goods into Local Area for Consumption, Use or Sale Therein Act, 1993.”

Learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to take recourse to such appropriate remedies as are otherwise available in accordance with law as also to file a fresh petition on the same and subsequent cause of action, if the need so arises.

We are sure that as and when such request is made to the authority concerned, the same shall be considered and disposed of expeditiously, also associating the petitioner in taking the remedial measures.

Needless to add, while considering such request, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

We have not expressed any opinion on merits. All issues are left open.

The proceedings, during the time of current Pandemic- Covid-19 shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person i.e. physical mode.

The petition stands disposed of in the aforesaid terms.



Interlocutory Application(s), if any, also stands  
disposed of.

**(Sanjay Karol, CJ)**

**( Anjani Kumar Sharan, J)**

Amrendra/P.K.P.

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