

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5806 of 2021

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Broad Son Commodities Private Limited, a Company incorporated under the provisions of the Companies act, 1956 having its registered office at Dr. Himanshu Complex, Block Road, Koilwar Chouk, P.s.- Koilwar, District- Bhojpur (Ara), through its Director, Ashok Kumar aged about 65 years (Male), Son of Ram Chandra Saw, resident of village/Mohalla Pareo, P.s.- Bihta, District- patna

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Department of Mines and Geology, Government of Bihar, Vikas Bhawan, Bailey Road, Patna 800001
2. The Principal Secretary cum Commissioner Mines, Department of Mines and Geology, Government of Bihar, Vikas Bhawan, Bailey Road, Patna 800001
3. The Special Secretary cum Director, Mines and Geology Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna
4. The Assistant Director, Department of Mines and Geology , Government of Bihar, Vikas Bhawan, Bailey Road, Patna
5. The District Magistrate-cum-Collector, Saran, Chapra
6. The Principal Secretary, Prohibition, Excise and Registration Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna-800001
7. The Principal Secretary, Prohibition, Excise and Registration Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna-800001
8. The Additional Secretary, Prohibition, Excise and Registration Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna-800001

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Suraj Samdarshi, Advocate
For the Respondent/s :

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 23-12-2021

Petitioner has prayed for the following relief(s):-



- (i) For issuance of a writ, order or direction in the nature of mandamus commanding the Respondents refund the stamp duty of Rs. 40,80,000 /- paid by the Petitioner vide E-Challan BTC- 4 on 07.01.2020 which was supposed to be charged upon execution of settlement agreement for the extended period of settlement i.e. from 01.01.2020 till 31.10.2020, on the ground that till date no such instrument has been executed between the parties.
- (ii) This Hon'ble Court may adjudicate and hold that stamp duty is chargeable and payable only upon execution of an instrument.
- (iii) This Hon'ble Court may further adjudicate and hold that since no agreement has been executed between the petitioner and the state of Bihar that for the extended period i.e. from 01.01.2020 till 31.10.2020, no stamp duty is payable by the Petitioner in this regard.
- (iv) This Hon'ble Court may further adjudicate and hold that action of the Respondents in compelling the petitioner to deposit stamp duty without executing any agreement is completely illegal, arbitrary and unreasonable.
- (v) To award any other relief or reliefs for which the Petitioner is found entitled in the facts and the circumstances of the case.

Learned counsel for the petitioner states that the instant petition has become infructuous.

As such, the present petition stands dismissed as having rendered infructuous.



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

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	24.12.2021
Transmission Date	

