IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.773 of 2009

==

1. Sk. Nasriuddin Biri Merchants Pvt. Ltd registered office situated at 1, Ripon Street Kolkata – 16, Through Mr. Sohail Akhtar, Manager and Authorised representative.
2. Sohail Akhtar, son of late Usman Haider, Manager and Authorised representative of Petitioner No.1, the company, residing at 21/2A, Gorachand Road, Kolkatta – 700014, West Bengal.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary, Govt. of Bihar, Department of Finance, Old Secretariat, Patna.
2. Commissioner of Commercial Taxes, New Secretariat, Govt. of Bihar, Patna.
3. Assistant Commissioner, Commercial Taxes, Biharsharif Circle, Biharsharif.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : None

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 : 18-11-2021

Despite repeated calls, none has entered appearance on behalf of the petitioners. However, Shri Vikash Kumar, learned Standing Counsel – 11 appears on behalf of the State.

The petitioners have prayed for the following relief/s :-

> "a. Bihar Entry of Goods into the local Area for consumption, use or sale therein (Amendment & Validation Act, 2007) Bihar Act 12 of 2007).

> b. To quash the notification No. SO -38 dated 01.04.2008 whereby and whereunder the govt. of Bihar fixed the rate of Tax @ of 8 % on Tobacco.
>
> c. To quash the Bihar Entry of Goods into Local Area for consumption, use or sale therein (Amendment & Validation) Act, 2008 (Act of 13 of 2008).
>
> As the aforesaid amendments and notification issued therein are unconstitutional, illegal, null and void in its entirety since promulgation, thereof that the respondents cannot levy, access and or collect Entry Tax from the Petitioner for any period and or on from 29.08.2006 on the basis of Act of 13 of 2008 and/or on the basis of the Amendment and Validation Act, 2007 or an any other basis in respect of the business of the petitioner in the State of Bihar. Photo copies of Act 12 of 2007. Notification No. SO 38 dated 14.08 and Act 13 of 2008 are annexed herewith marked annexures 1, 1/1, ½ for identification and forms part of this petition."

Shri Vikash Kumar, learned Standing Counsel – 11 states that the petitioners have already taken recourse to the benefits of the scheme of the Bihar Settlement of Taxation Disputes Act, 2020.

Perhaps, it is for this reason none is coming forward to pursue the matter. The present case is one of the oldest matter, in its category pending before this Court. As such, the petition is disposed of reserving liberty to the petitioners to file a fresh petition, on the same and subsequent cause of action or revive the same, if the need so required and desired.

The petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Ashwini/Sujit

AFR/NAFR	
CAV DATE	
Uploading Date	20.11.2021
Transmission Date	