# IN THE HIGH COURT OF JUDICATURE AT PATNA

**Civil Writ Jurisdiction Case No.10564 of 2021**

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M/s Linde Engineering India Private Limited, a company registered under Companies Act, 1956/2013 having its registered office at Linde House, Near Nilamber Circle, Vasna Gotri Road, Vadodara 391410, through authorized signatory Chandergupt Jain, aged about 46 years (M), Son of Rishi Kumar Jain, Resident of A-1/60, Sidhartha Bunglow, Opposite Urmi School, Sama Salwi Road, Vemali Eme, P.O. - Nizampura, P.S. - Harni, District- Vadodara, State - Gujarat.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner - Cum- Secretary, Commercial Tax Department, Government of Bihar, Patna.
2. The Commissioner - Cum- Secretary, Commercial Tax Department, Government of Bihar, Patna.
3. The Joint Commissioner of Commercial Taxes, Begusarai Circle, Begusarai.
4. The Deputy Commissioner of Commercial Taxes, Begusarai Circle, Begusarai.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Brisketu Sharan Pandey, Advocate<br>Mr. Abhishek Kumar, Advocate |
| For the Respondent/s | : | Mr. Pawan Kumar, AC to AG |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE S. KUMAR**
**ORAL JUDGMENT**
**(Per: HONOURABLE THE CHIEF JUSTICE)**

**(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)**

**Date : 08-07-2021**

Petitioner has prayed for the following relief(s):

"1 (i) For quashing the order dated 29.08.2017 (Annexure-P/1) issued by Commercial Tax Tribunal, Bihar whereby and whereunder the Revision Case No. DR-70/2012 has been dismissed in want of appearance of the counsel for the appellant/revision Petitioner before the aforesaid Tribunal;

(ii) For quashing the order dated 03.02.2012 (Annexure-P/2) passed by the Commissioner of Commercial Taxes, Bihar, Patna whereby and whereunder the revision petition preferred by the Petitioner against the order dated 24.12.2010 has been dismissed and the demand raised by the Deputy Commissioner of Commercial Taxes ("DCCT"), Begusarai (respondent No.4) affirmed the scrutiny order dated 24.12.2010.

(iii) For quashing the scrutiny order dated 24.12.2010 (Annexure P/3) and the demand notice issued through Form-N-VIII dated 31.12.2010 (Annexure P/4) issued by the DCCT, Begusarai Circle (Respondent No.4) whereby and whereunder a tax liability of VAT of Rs. 2,05,04,743/- has been assessed and accordingly a demand worth Rs. 1,87,04,743/- has been raised against the Petitioner and subsequently through various modes of recovery including special mode of recovery through Bank Account attachment of the Petitioner the entire money has been recovered by the Respondent Commercial Tax Department.

(iv) For refund of Rs. 2,05,04,743/- to the Petitioner (with appropriate interest thereon) which has been coercively recovered from the Petitioner by resorting to various modes of recovery through attachment/challan towards the demand raised in furtherance of the assessment done by the DCCT, Begusarai Circle, Begusarai and;

(v) Any other relief or reliefs which the Petitioner may be found entitled to.

After the matter was heard for some time, learned counsel for the petitioner, under instructions, seeks permission to withdraw the present petition reserving liberty to file a fresh petition with better particulars, on the same and subsequent cause of action, if so required and desired.

Permission granted with liberty as prayed for.

As and when any such petition is filed, the same shall be listed on priority basis.

Instant petition stands dismissed as withdrawn in the aforesaid terms.

Interlocutory Application, if any, stands disposed of.

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

P.K.P./Amrendra

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| **AFR/NAFR** | |
| **CAV DATE** | |
| **Uploading Date** | 14.07.2021 |
| **Transmission Date** | |