

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6960 of 2015

Dayanand Prasad Sinha and Company, a partnership concern having its office at Janta Path, Kankarbagh Road P.O + P.S.-Kankarbagh, District- Patna through its partner, Dayanand Prasad Sinha, son of Late H.B. Lal, resident of Janta Path, Kankarbagh Road, P.O.P.S. Kankarbagh, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, South Circle, Patna

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.D.V.Pathy, Advocate
For the Respondent/s : Mr. Sandeep Kumar, GA 8

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 16-12-2021 Petitioner has prayed for the following relief(s):-

- i) the order dated 13.02.2015 (as contained in Annexure-1) passed by the respondent no. 2 rejecting the application for issue of Form 'C' be quashed.
- ii) the amendment in Rule 9A by the State Government by a notification dated 04.07.2012 (as contained in Annexure- 6) delegating powers upon the respondent no.1 to prescribe conditions for issue of Form "C" in absence of a power to delegate such important function is contrary to the Central Sales Tax Act.



- iii) the notification dated 06.09.2012 (as contained in Annexure-7) issued by the respondent no.1 prescribing conditions for issuance of Form –C be quashed.
- iv) for a declaration that the respondent no.1 has no power and/or authority to prescribe conditions for issue of Form ‘C’ by issue of a notification or otherwise.

Learned counsel for the petitioner states that the present petition has become infructuous as such he has not pressed.

Present petition stands disposed of as not pressed.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

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