

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8995 of 2015

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Gammon India Limited, a company incorporated under the Companies Act, 1956 having its registered office at Veer Sawarkar Marg, Prabha Devi, P.S. Dadar, Mumbai- 400025 and Branch Office at Sher Ghati, P.O. and P.S. Gaya, Bihar through its Senior Manager Indirect Taxation, Kamal B. Purohit, Son of Shri Banwari Lal Purohit, resident of B-3/15, EMCECE Cooperative Housing Society, Sunder Nagar, S.B. Road, P.O. and P.S. Malad West, Mumbai-400064

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Vikash Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, Patliputra Circle, Patna
3. Asst. Commissioner of Commercial Taxes, Patliputra Circle, Patna

... .. Respondent/s

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Appearance :

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

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

(Per: HONOURABLE THE CHIEF JUSTICE)

5 16-12-2021 Petitioner has prayed for the following relief(s):-

- i) the notice dated 16.06.2015 (as contained in Annexure-2) passed by the respondent no. 3 directing payment of Entry Tax as a condition for issue of Form 'C' for the periods 2011-12, 2013-14 and 2014-15 be quashed.
- ii) for a declaration that the amendment in Rule 9A by the State Government by a notification dated 04.07.2012 (as contained in Annexure- 4) 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-5) 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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