IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10306 of 2020

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Berger Paints India Ltd. a registered company having its registered office at Berger House, Park Street, Kolkata and local branch office at TPS compound, New Bypass Road, Anisabad, Patna - 18 through its authorised signatory namely Rajeev Kumar male, aged about 30 years Son of Shri, Satyanarayan Lal Das, resident of Village and Post - Bhojpandaul, P.S. - Bisfi, District - Madhubani.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, Bihar, Patna having its office at Vikas Bhawan, New Secretariat, Patna.
2. The Commissioner of State Taxes, Bihar Patna New Secretariat Bailey Road, Patna.
3. The Deputy Commissioner of State Taxes, Special Circle, Patna.
4. The Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Advocate

For the Respondent/s : Mr.Lalit Kishore (AG)

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 03-03-2021 Petitioner has prayed for the following relief(s):

"a) For issuance of a writ in the nature of certiorari for quashing of the order dated 14.03.2020 passed by the respondent Deputy Commissioner of State Taxes, Special Circle, Patna with respect to financial year 2014-2015 under Section 31 of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as the Act for short);

b) For issuance of a writ or order or

direction upon the respondents specially the respondent Deputy Commissioner of State Taxes, Special Circle, Patna to pass fresh order for the financial year 2014-15 by considering the issues already decided on the order dated 07.04.2017 as regards the matters involved in the inspection report dated 06.02.2017 for the same financial year;

c) For holding and a declaration that the impugned order of assessment dated 14.03.2020 is illegal, without jurisdiction and bad in the eye of law for being based on complete ignorance of relevant material and also for being violative of the principles of res-judicata;

d) For further holding and a declaration that the respondent Deputy Commissioner Of State Taxes, Special Circle, Patna could not have re-decided the issues already decided in the order dated 07.04.2017 passed by the competent authority in the same circle with respect to same inspection report dated 06.02.2017 for the same financial year 2014-2015;

e) For any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of the case;"

After the matter was heard for some time, learned counsel for the petitioner seeks permission to withdraw the petition reserving liberty to approach the authority concerned.

Prayer allowed.

The petition is dismissed as withdrawn reserving liberty to the petitioner to approach the authority concerned by filing appropriate application within a period of one week.

If the application is filed within a period of one week from today, the authority concerned is directed to consider and decide the same positively on or before 31st of March, 2021.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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