IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9393 of 2020

==

BIRLA CORPORATION LIMITED a company incorporated under the Companies Act, 1956 having its Head Office at 9.1 R.N. Mukherjee Road, Kolkata, and Regional Office at 301-303 Ashiana Towers, Exhibition Road, Patna-800003 through its authorized signatory Kamala Kanta Sahoo (aged about 43 years) son of Karuna Kara Sahoo resident of Vill- Talakurunia, Via-Gopalpur, Talakurunia, Baleshwar, Orissa 756044 P.o. and P.s.- Talakurunia at present residing at 304 Ashiana Tower, Exhibition Road, P.s.- Gandhi Maidan, Patna

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna
2. Joint Commissioner of State Tax Special Circle, Patna
3. Commercial Tax Officer, Special Circle, Patna
4. The Union of India through the Secretary (Revenue), Government of India, North Block, New Delhi 110 001
5. The Secretary (Revenue), Government of India, North Block, New Delhi 110 001
6. The Chairman, Central Board of Indirect Taxes and Customs, North Block, New Delhi 110 001
7. The Chief Commissioner of Central GST and Central Excise, Ranchi Zone, Patna, 1st floor, Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001
8. The Commissioner of Central GST and Central Excise, Ranchi Zone, Patna 1, Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800001
9. The Joint Commissioner (Headquarters)of Central GST and Central Excise, Ranchi Zone, Patna, 1st floor, Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001
10. The Joint Commissioner of Central GST and Central Excise, Ranchi Zone, Patna Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001
11. The Additional Commissioner of Central GST and Central Excise, Ranchi Zone, Patna 1, Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001
12. The Deputy Commissioner of Central GST and Central Excise, Ranchi Zone, Patna 1, Division, Patna Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001
13. The Assistant Commissioner of Central GST and Central Excise, Ranchi Zone, Patna 1, Patna Division, Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001
14. The Superintendent of Central GST and Central Excise, Ranchi Zone, Patna 1, Patna Division, Patna Kendriya Rajaswa Bhawan (Annexe Building), Beer Chand Path, Patna 800 001

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr.D.V.Pathy, Advocate

		Mrs. Manju Jha, Advocate
For the Respondent/s	:	Mr. Ajay Kumar Rastogi, AAG-10
For the UoI	:	Mr. (Dr.) K. N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC CGST & CX

==

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

Date : 16-07-2021

Our attention is invited to the Circular dated 11th of August, 2020, issued by the Government of India, Ministry of Finance, Department of Revenue (State Taxes-I Section), and Circular dated 27th of October, 2020, issued by the Government of India, Ministry of Finance, Department of Revenue (Central Board of Indirect taxes & Customs) Legal Cell, copy whereof is taken on record.

In view of the same, Union of India be impleaded as Party Respondent Nos. 4 to 14.

Registry to make necessary correction, both on the digital as also the hard file.

Dr. K.N. Singh, learned Additional Solicitor General and Shri Anshuman Singh, Sr. S.C., CGST & CX enter appearance on behalf of the newly added respondents.

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

> "to issue a writ of certiorari or any other appropriate writ, order or

direction calling for the records of the case and after scrutinizing the same quash the order dated 06.07.2020 (as contained in Annexure-8) issued by the respondent no.3 for the period 2010-11 under the Bihar Settlement of Taxation Disputes Act, 2019 (hereinafter called the Act) and the Bihar Settlement of Taxation Dispute Rules 2020 (hereinafter called the Rules)

ii. to issue a writ of mandamus or any other appropriate writ, order or direction to the respondents to accept the settlement application filed by the petitioner under the said Act and the Rules and accordingly settle the tax liability of the petitioner.

iii. Pending final hearing and disposal of the writ petition the operation of the impugned order dated 06.07.2020 (as contained in Annexure-8) be stayed.

iv. for granting any other relief(s) to which the petitioner is otherwise found entitled to."

Learned counsel for the petitioner states that comprehensive petition, also touching the very same issue, subject matter of the present petition, being case No. 9148 of 2021 titled as Birla Corporation Limited Vs. The State of Bihar and Ors. stands filed before this Court.

In view of the same, we dispose of the present petition clarifying that all issues raised in the instant petition shall be adjudicated in the petition already instituted by the petitioner.

Liberty reserved to the petitioner to make a mention for listing of the petition on priority basis.

As and when any such request is made, the Registry shall list the same on priority basis.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Ashwini/PKP/-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	