

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7624 of 2015

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Linkwell Telesystems Pvt. Ltd. A Private Limited Company incorporated under the Companies Act, 1956 having its Registered and Corporate office at Gowra Klassic, 1-11-252/1/A, Begumpet, Hyderabad-500016, Andhra Pradesh and its Branch office at AFL Times of India Compound, Kankarbag Bye Pass Road, P.S. Kankarbag, District-Patna through its General Manager, Finance and Accounts, S.Anantha Rama, son of Late Shri K.P. Shankra Shastri, resident of G-2 Block, Brindavan Apartments, Chikoti Garden, Begumpet, P.S. Begupet, Hyderabad-500016.

... .. Petitioner/s

Versus

1. Commissioner Of Commercial Taxes having its office at Vikas Bhavan Bailey Road, Patna-800015
2. Deputy Commissioner of Commercial Taxes, South Circle, Patna

... .. Respondent/s

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Appearance :

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

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

(Per: HONOURABLE THE CHIEF JUSTICE)

7 16-12-2021 Petitioner has prayed for the following relief(s):-

- i) the order dated 05.05.2015 (as contained in Annexure-2 Series) passed by the respondent no. 2 rejecting the application for issue of Form 'F' be quashed.
- ii) the amendment in Rule 9 of the Central Sales Tax (Bihar) Rules, 1957 by the State Government by a notification dated 04.07.2012 (as contained in Annexure-3) delegating powers upon the respondent



no.1, namely the Commissioner of Commercial Taxes, Bihar, Patna to prescribe conditions for issue of Form 'F' in absence of a power to delegate such important function is contrary to the Central Sales Tax Act be quashed.

iii) the notification dated 30.03.2013 (as contained in Annexure-4) issued by the respondent no.1 namely the Commissioner of Commercial Taxes, Bihar, Patna prescribing conditions for issuance of Form - 'F' be quashed.

iv) for a declaration that the respondent no.1 has no power and/or authority to prescribe conditions for issue of Form 'F' by issue of a notification or otherwise.

Learned counsel for the petitioner submits that the petitioner has availed the remedy under the provisions of One Time Settlement Scheme as such, present petition has become infructuous.

In view of the aforesaid, present petition stands dismissed having become infructuous.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

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