

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17646 of 2018

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M/s Apollo Tyres Ltd. a company registered under the Companies Act having its registered office at 6th Floor, Cherupushpam Building, Shanmugham Road, Kochi (Kerala) and Branch Office at Rukanpura, near Canal, Bailey Road, Patna though its authorized signatory namely Atul, Son of Late Bibhuti Bhushan Kumar Sinha, Resident of 23/R, Aaradhana Jail Road East, Opposite I.D. Hospital, P.O. G.P.O. Ranchi, P.S.- Ranchi, District- Ranchi, Jharkhand.

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna
2. The Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna.
3. The Deputy Commissioner of Commercial Taxes In-charge, Patliputra Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Ms.Priya Gupta, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 11-01-2021

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

“(I) For issuance of writ in the nature of mandamus directing the respondent to refund the excess amount of tax realized from the petitioner/paid in connection with the financial year 2002-2003 which total amounts to Rs.62,02,613/-;

(ii) For issuance of a writ in nature of mandamus directing the respondent to refund the



excess amount of tax realized/paid by the petitioner in connection with the financial year 2002-03 with interest at the rate of 9% per annum in terms of section 43 of the Bihar Finance Act, 1981;

(iii) For any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances in this case.”

Learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to file a fresh petition on the same and subsequent cause of action, if the need so arises. Also, approach the respondent authorities venting out his surviving grievances, if any.

We are sure that as and when such request is made to the authority concerned, the same shall be considered and disposed of expeditiously, also associating the petitioner in taking the remedial measures.

Needless to add, while considering such request, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.



We have not expressed any opinion on merits. All issues are left open.

The proceedings, during the time of current Pandemic- Covid-19, shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person, i.e., physical mode.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

spal/-

AFR/NAFR	
CAV DATE	
Uploading Date	12.1.2021
Transmission Date	

