IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13189 of 2021

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Param Enterprises Pvt. Ltd. a registered company having its one of the officers at Diamond Apartment, flat No. D 3, third floor, Rajendra Path, Free Press Lane, Patna - 800001 through its authorised representative namely Saurav Verma male aged about 32 years son of Mr Giridhar Gopal Verma resident of C/62, Renuka Bhawan, flat number 102, K sector, Patrakar Nagar, Hanuman Nagar, Kankar Bagh Patna – 800020.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Taxes, North Circle, Patna.

... ... Respondent/s

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Appearance :

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

For the Respondent/s : Mr. Vivek Prasad (GP7)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 09-11-2022 Petitioner has prayed for the following relief(s):

"(a) For issuance of a writ or order or direction upon the respondents especially the respondent No.3 to issue to the petitioner or facilitate issuance through manual or electronic mode a rectified declaration in form "C" as against the erroneous form "C" bearing serial number 1001108701171610 dated 01.08.2017 downloaded by the petitioner with incorrect/erroneous name of the selling dealer to whom such form was to be dispatched for the purpose of enabling such seller to substantiate his sales made to the petitioner being interstate sales covered by section 3, 6 and 8 of the Central Sales Tax Act 1956 (hereinafter referred to as "the central act 1956" for short); Or in the alternative;

(b) For issuance of a writ or order a direction upon the respondent No.3 to issue a certificate or declaration to the effect of approval of rectification of the human error in declaration in form "C" bearing serial number 1001108701171610 dated 01.08.2017 in order to enable both the petitioner as well as the seller/supplier of the petitioner situated in the state of Karnataka to stay protected from imposition and demand of local sales tax with interest and other liabilities on grounds of the sale covered by the erroneous form been treated as local sale in the state of Karnataka in absence of such statutory declaration in terms of central act 1956;

(c) For further holding and a declaration that the interstate sale made by the seller/supplier of the petitioner from the state of Karnataka to the state of Bihar is substantially proved and established by the undisputed facts, ancillary materials and documents and therefore the respondent No.3 is inhibited by no legal impediment in issuance of a rectified declaration in form "C" or in the alternative a certificate clarifying approval to such rectification of the declaration in form "C" as any such consideration would not affect the revenue of the state of Bihar;

(d) For holding and a declaration that the plea of absence of any such provision in the system as declared by the respondent No.3 on the application of the petitioner filed on 22.06.2020 seeking rectification of the erroneous declination in form "C" is quite illogical, unreasonable and an apparent abdication of the executive functions and duties as the in-charge of commercial taxes circle in which the petitioner is registered as a taxpayer;

(e) For further holding and a declaration that neither the petitioner nor his seller/supplier situated in the state of Karnataka can be left to bear the burden of tax, interest and other liabilities on account of the interstate sale made by such seller to the petitioner being treated as local sale on account of erroneous declaration in form "C" issued by the petitioner as such imposition of liability would surely violate the meaning, purport and spirit of article 265 of the Constitution of India;

(f) For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case."

Learned counsel for the petitioner seeks permission to withdraw the present petition, reserving liberty to file petition afresh on the same and subsequent cause of action.

Permission granted.

As and when any such petition is filed, the same shall be listed on priority basis.

Petition stands disposed of as withdrawn with the liberty aforesaid.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Saurabh/Bibhash

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