IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17435 of 2022

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1. M/s Assam Industrial Corporation C-22, Industrial area Patliputra, Patna through its proprietor Kamal Kumar Parasramka.
2. Kamal Kumar Parasramka, S/o - Late Badri Narayan Parasramka, Residence of C-22, Industrial Area, Nehru Nagar, Patna - 13, Boring Road, Patna - 800013.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Sale Tax Department, Bihar Patna.
2. Joint Commissioner Sale Tax Department (Central Circle), Bihar Patna.
3. Assistant Commissioner Sale Tax Department, (Central Circle), Bihar, Patna.
4. South Bihar Power Distribution Company Limited through its Managing Director.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Alok Ranjan, Advocate
For the Respondent/s : Mr.Vivek Prasad (GP 7)

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/Hon'ble Judges through Video Conferencing from their residential offices/residences. Also the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 16-12-2022

Petitioners have prayed for the following relief(s):

> " (a) An appropriate writ/order/direction be issued to declaring the impugned order contained in Annexure-8 and 10(Series) passed by Respondent no.-3 and 4 are illegal, invalid, null and void ub-initio which has been passed without jurisdiction.
> (b) An appropriate writ/order/direction be issued

commanding the respondent No.-2 the Joint Commissioner Sale Tax Department, Central Circle, Bihar, Patna respondent No.-3, Assistant Commissioner, Sale Tax, Central Circle, Bihar, Patna to adjust the access amount deducted by the respondent no.-4 from the petitioner under VAT Act be adjusted under Bihar Entry Tax Act and exempt the petitioner for further depositing Tax under Bihar Entry Tax or facing its consequences.
(c) For issuance of an appropriate writ/order/direction against the respondents commanding them to stay the operation of order dated-09.05.2013 annexure-7 and order dated-13.07.2022 Annexure-9 during pendency of the present writ application.
(d) And any other relief or reliefs for which the petitioner be found entitled be granted in his favour.

And the interim the operation of both the impugned order dated-09.05.2013 and 13.07.2022 be stayed during pendency of present writ application."

After the matter was heard for some time, finding the Bench not to be in favour of the submission made across the Bar, learned counsel for the petitioners, under instructions, states that the petition, in its present form, may be permitted to be withdrawn reserving liberty to file afresh with better particulars on the same and subsequent cause of action, if so required and desired.

Prayer allowed.

Petition is disposed of as withdrawn with the liberty aforesaid.

As and when such petition is filed, registry shall process it immediately and have it listed before the appropriate Court.

Also liberty reserved to the petitioners to take recourse to such other remedies as are otherwise available in accordance with law.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

K.C.Jha/-DKS

AFR/NAFR	
CAV DATE	
Uploading Date	20.12.2022
Transmission Date	