IN THE HIGH COURT OF JHARKHAND, RANCHI

W.P.(T) No. 6280 of 2023

M/s. Balajee Enterprises, a proprietorship concern, having its place of business at 1st Floor, Sadar Bazar, Chas, Bokaro, through its sole Proprietor namely Mr. Dilip Kumar, resident of Near Joda Mandir, Rana Pratap Nagar, Chas, Bokaro (Jharkhand). ....Petitioner

Versus

1. The State of Jharkhand
2. The Additional Commissioner of State Taxes (Appeals), Dhanbad Division, Dhanbad, having its Office at Opposite Dhanbad City Civil Court, Police Line, Dhanbad, Jharkhand.
3. The Deputy Commissioner of State Taxes, Bokaro Circle, Bokaro, Jharkhand.
4. The State Taxes Officer, Bokaro, Jharkhand.
5. M/s. Sri Sai Enterprises, a proprietorship concern, having its place of business at Triplex No. 4, Ratu Road, Aastha Regency, Pandra Hehal, Ranchi through it proprietor Sri Saurav Singh. ....Respondents

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CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD

For the Petitioner : Mr. Nitin Kr. Pasari, Advocate
For Respondents-State : Mr. Anish Kr. Mishra, A.C. to Sr.S.C.I

04/ Dated: 16.07.2024

Heard the learned counsel appearing for the parties.

2. It is stated that the issue involved in this appeal is analogous to W.P.(T) No. 1143 of 2021 and analogous cases ***(M/s B.D. Enterprises through its Proprietor Uma Shankar Singh Vs. Union of India and others)***, which have been disposed of by this Court, vide order dated 11.07.2024.

3. Therefore, in view of the detailed reasons stated in the order dated 11.07.2024 passed by this Court in W.P.(T) No. 1143 of 2021 and analogous cases ***(M/s B.D. Enterprises through its Proprietor Uma Shankar Singh Vs. Union of India and others),*** this appeal stands disposed of in terms of the said order.

(Dr. B.R. Sarangi, C.J.)

(Sujit Narayan Prasad, J.)

MM/Vedanti