IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.231 of 2024

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M/s Savex Technologies Private Limited a Private Limited Company incorporated under the provisions of Companies Act, 1956, having its Branch Office at G-37, P.C. Colony, Kankarbagh, Patna through its Authorized Representative namely, Shiv Kumar Jha, Male, aged about 43 years, son of Dhaneshwar Jha, Resident of House No. C/37, New A.G. Colony, Khagaul Road, Near G.D. Goenka School, Danapur, P.S. Khagaul, District Patna.

... ... Appellant

Versus

1. The State of Bihar through the Secretary cum Commissioner of Commercial Taxes, Bihar, presently known as Secretary cum Commissioner of State Taxes, Bihar, Vikash Bhawan, Bailey Road, Patna.
2. The Commissioner of Commercial Taxes, presently Known as Secretary cum Commissioner of State Taxes, Government of Bihar, Vikash Bhawan, Patna.
3. The Joint Commissioner of Commercial Taxes (Appeals), Central Division Patna, presently known as Additional Commissioner of State Taxes (Appeals), Central Division, Patna.
4. The Commercial Taxes Officer, Patliputra Circle, Patna, now known as Assistant Commissioner of State Tax, Patliputra Circle, Patna.

... ... Respondent/s

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Appearance :

For the Appellant/s	:	Mr.Mohit Agarwal, Advocate.
For the Respondent/s	:	Mr.Vivek Prasad, G.P. 7
		Ms.Roona, AC to G.P.7

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 06-08-2025

In the instant petition, Appellant has prayed for the following relief(s):

"1. That the present appeal is being directed against the order dated 05.12.2023, communicated communicated on 15.12.2023 vide Memo No. 510 dated 14.12.2023 certified copy of which was served on 13.03.2024 passed by learned

Commercial Taxes Tribunal, Bihar, Patna, presided by Chairman, Member Department and Member Account in Appeal Case No. PT-179 of 2019 whereby the appeal preferred by Appellant against the order dated 25.11.2017 passed in Appeal Case No. ST/PR-149/2017-18 by the Additional Commissioner of State Taxes (Appeal), Central Division, Patna was partly confirmed on the issue of taxation of Tonner and Cartridges at the rate prescribed for goods of residuary entry but remanded the issue of adjustment of Entry Tax from VAT liability and imposition of interest under section 39(4) of the Bihar VAT Act, 2005 to the Lower Court for fresh examination and to pass fresh order in regard to the same."

2. On 30th July, 2025, we have passed the following order:

"Learned counsel for the appellant submits that the matter could be disposed of in terms of the judgment referred in ***Hewlett Packard India Sales Pvt. Ltd. Vs. State of Assam and others*** *reported in* ***(2012) 56 VST 472 : 2012 SCC OnLine Gau 903; Canon India Private Limited Vs. State of T.N.*** *reported in* ***2013 SCC OnLine Mad 2038 : (2014) 305 ELT 255*** *and* ***Wep Peripherals Ltd. Lko. Throu Authorised Secy. Vs. Ommissioner of Commercial Taxes U.P. Lucknow*** *reported in* ***2018 SCC OnLine All 5572.***

2. Learned counsel for the State is requested to peruse the same and make her statement whether the matter is covered or not?

3. Re-list this matter on 06.08.2025."

3. Today, learned counsel for the State, on instruction, submitted that the present matter could be disposed of in the light of our order dated 30.07.2025 with reference to judicial pronouncements.

4. Accordingly, Appellant has made out a case so as to interfere with the impugned order dated 05.12.2023 passed in Appeal Case No. PT-178 of 2019 & PT-179 of 2019 (Memo No. 510, dated 14.12.2023) and they are set aside in the light of the principle laid down by the judicial pronouncement (cited supra).

5. Accordingly, Miscellaneous Appeal No. 231 of 2024 stands allowed.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

manish/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	08.08.2025
Transmission Date	N.A