IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P (C) No. 3070 of 2017

ACC Limited, (having its registered office at 121 Maharshi Karve Road, Mumbai-400020 and having its two units at Jharkhand, being one at Jhinkpani, District Singhbhum West and another at Sindri, District Dhanbad) through Sales Head (SU Ranchi) Mr. Ashim Ojha, son of Late Nirmal Kumar Ojha, Resident of Blayer Apartment, E Block, Flat 6D, Main Road, P.S. Lower Bazar, Ranchi – 834001

... …. Petitioner

Versus

1. The State of Jharkhand
2. Secretary-cum-Commissioner, Commercial Taxes Department, Jharkhand, Ranchi, having his office Project Building, Dhurwa, Ranchi, P.O. Dhurwa, P.S. Hatia, District Ranchi

... Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner: Mr Anish Kumar Mishra, Advocate
For the Respondents: Mr Om Prakash Tiwary, G.P-III
Mr Varun Prabhakar, A.C to G.P-III

---

05 / Dated: 14.09.2026

1. Mr Anish Kumar Mishra, who appears for the petitioner, submits that despite this Court's order dated 01.09.2026, he has not been able to obtain any instructions from the petitioner regards the disposal of this petition.

2. We note that several similar matters have been withdrawn by the petitioners themselves with liberty to file appropriate proceedings if and when any cause of action arises. All contentions, including those raised in the petitions sought to be withdrawn were kept open.

3. The above orders were made because the petitioners had contended that no assessment orders for the concerned assessment years had been made within the period prescribed under section 3 of the Jharkhand Entry Tax (On Consumption or Use of Goods) Act, 2011

(Said Act). Even the Respondent State had not objected to the withdrawal of the petitions with liberty in the above terms.

4. We do not find any significant difference in the facts and circumstances in the present petition and the petitions which have been disposed of as withdrawn with liberty. Despite opportunities, no instructions have been obtained regards withdrawal.

5. Accordingly, we dispose of this petition with liberty to the petitioner to file appropriate proceedings if and when any fresh cause of action arises. All contentions of all parties, including those raised in the present petition are specifically left open.

6. Petition is disposed of with liberty in the above terms.

7. I.A, if any in this petition, is disposed of.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

September 14, 2026

N.A.F.R.

Ranjeet/R.Kr./Cp.2

Uploaded on 15.09.2026