IN THE HIGH COURT OF JHARKHAND AT RANCHI
I.A. No. 13172 of 2026
In
W. P (T) No. 3784 of 2017

M/s Rungta Mines Limited, (Spong Iron Division), A Company incorporated under the Companies Act, 1956 having its Corporate office at Rungta House, Chaibasa, P.O. and P.S. Chaibasa, District West Singhbhum through its Authorised Signatory namely, Sakaldev Kumar, Son of Late Ayodhya Kumar, resident of E-2, Panchwati Nagar, Sonari, Jamshedpur, P.O. and P.S. Sonari, East Singhbhum, Jharkhand 831011 … .... Petitioner

Versus

1. The State of Jharkhand, through the Secretary -cum-Commissioner, Commercial Taxes Department, Project Building, Dhurwa, P.O. and P.S. Dhurwa, Ranchi -834004, District Ranchi
2. Joint Commissioner of Commercial Taxes (Administration), Jamshedpur Division, P.O. and P.S. Sakchi, Town Jamshedpur, District East Singhbhum
3. Deputy Commissioner of Commercial Taxes, Chaibasa Circle, P.O. and P.S. Chaibasa, District West Singhbhum

... … Respondents

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

For the Petitioner: Mr Sumeet Gadodia, Advocate
Mr Ranjeet Kushwaha, Advocate
For the Respondents: Mr Om Prakash Tiwary, G.P-III
Mr Varun Prabhakhar, A.C to G.P-III

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36 / Dated: 14.09.2026

1. Mr Gadodia appears along with Mr Ranjeet Kushwaha for the petitioner and Mr Om Prakash Tiwary, learned G.P.-III along with Mr Varun Prabhakhar appears on behalf of the State.

2. Petitioner has filed the above referred I.A seeking leave to withdraw the present petition on the ground that till date, no assessment order for the concerned assessment years under section 3 of the Jharkhand

Entry Tax (On Consumption or Use of Goods), Act, 2011 (Said Act) has been passed.

3. Mr Gadodia however seeks liberty to the petitioner for filing appropriate proceedings if and when any fresh cause of action arises and submits that all contentions, including those raised in this petition may be kept open.

4. Mr Om Prakash Tiwary has no objection to the withdrawal of this petition with liberty in the above terms, no doubt, by keeping open all contentions of all parties.

5. Accordingly, leave is granted to withdraw this petition with liberty to take out appropriate proceedings if and when any fresh cause of action arises. In such appropriate proceedings, petitioner will be entitled to raise all permissible contentions, including, contentions now raised in this petition. At the same time, all contentions on behalf of the State are also kept open.

6. The petition and the I.A therein are disposed of in the above terms without any order for costs.

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

(Rajesh Shankar, J.)

September 14, 2026

N.A.F.R.

Ranjeet/R.Kr./Cp.2
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