
(2020) 12 PAT CK 0325

In the Patna High Court

Case No : Civil Writ Jurisdiction Case No. 5653 Of 2011

Idea Cellular Infrastructure Services Limited

APPELLANT

Vs

State Of Bihar And Ors

RESPONDENT

Date of Decision : 09-12-2020

Acts Referred:

Bihar Electricity Duty Act, 1948 — Section 3

Citation : (2020) 12 PAT CK 0325

Hon'ble Judges : Sanjay Karol, CJ;S. Kumar, J

Bench : Division Bench

Advocate : Rajesh Ranjan, Rajesh Singh

Final Decision : Disposed Of

Judgement

Petitioner has prayed for the following relief(s):-

â??(i) An appropriate writ/order/direction in the nature of certiorari for quashing the order and consequent notice of demand both dated 14/03/2011

(as contained in Annexure- 4 series) issued by the respondent no. 4 whereby & whereunder the liability of the petitioner company was assessed under

Section 3 of the Bihar Electricity Duty Act, 1948 (herein after mentioned as the Act) and the petitioner company is asked to pay electricity duty

amounting to Rs. 2533459/- as being wholly without jurisdiction, illegal and violative of the provisions of the Industrial Incentive Policy-2006 may be

issued.

ii) An appropriate writ or writs, direction or directions in respect of any other relief or reliefs for which the petitioner may be deemed entitled, may also

be issued.â??

It is not in dispute that the impugned action is based on the notification bearing

SO No. 14 dated 4th March, 2005. It is also not in dispute that the validity of the said Notification, subject matter of adjudication of the present lis, was struck down by a co-ordinate Bench of this Court vide decision rendered in Bihar Sugar Mills Association, a branch of India Sugar Mills Association, New Delhi & Ors. Vs. The State of Bihar & Ors; 2009(4) PLJR416.

It is also not in dispute that assailing the same, the State preferred an Appeal before Honâ??ble the Apex Court, bearing Civil Appeal No. 2570 of 2010, titled as State of Bihar & Ors. vs. Bihar Sugar Mills & Ors., which, on account of certain intervening developments, was disposed of along with several other analogous cases in the following terms:

â??All the civil appeals stand dismissed as having become infructuous and all the transferred cases are disposed of in the terms of the signed order.

Till further order is passed by the High Court, the interim order will continue.â??

Undisputedly, the substratum of the present impugned action stands taken away, in view of subsequent notification issued by the State.

As such, we dispose of the present petition making the decision rendered in Bihar Sugar Mills Association (supra) binding the parties, reserving liberty to the State to initiate action in terms of the subsequent legislation.

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