

(1998) 01 PAT CK 0035
In the Patna High Court
Case No : C.W.J.C. No. 2 of 1988 (R)

Rajesh Kejriwal

APPELLANT

Vs

State of Bihar and Others

RESPONDENT

Date of Decision : 08-01-1998

Acts Referred:

Bihar Finance Act, 1981 — Section 25A

Citation : (1999) 2 BLJR 1039

Hon'ble Judges : R.A. Sharma, J;A.K. Prasad, J

Bench : Division Bench

Judgement

R.A. Sharma and A.K. Prasad, JJ.—The petitioner has filed this writ petition challenging the validity of Section 25-A of the Bihar Finance Act as well as the 46th Constitution Amendment.

2. Heard.

3. So far as the Constitution amendment is concerned, this Court did not issue any notice to the respondents and, in fact, this has not been pressed.

4. The validity of Section 25-A of the said Act has been upheld by the Full Bench of this Court in Mukteshwar Rai and others Vs. State of Bihar, . The controversy thus stands settled. Learned Counsel for the petitioner has, however, submitted that the respondents have made deduction of sales tax from the bills of the petitioner and, therefore, the same should be refunded. It is not necessary to express any opinion on this question. The petitioner, however, shall be at liberty to move an application in this regard and if such an application is made, the same shall be disposed of in accordance with law.

5. This writ petition is accordingly disposed of.