

(2003) 06 PAT CK 0012
In the Patna High Court
Case No : C.W.J.C. No. 10603 of 1999

Riga Sugar Company Limited

APPELLANT

Vs

The State of Bihar and Others

RESPONDENT

Date of Decision : 26-06-2003

Acts Referred:

Citation : (2003) 06 PAT CK 0012

Final Decision : Allowed

Judgement

1. The Petitioner has filed the present writ application for a direction that the provisions of the Bihar Finance Act are not applicable on the transaction of purchase of sugarcane by the Petitioner-Company.
2. The point raised by the Petitioner is no longer res Integra as the same has been considered and decided by the Apex Court in the case of A.P. State Financial Corporation Vs. Vajra Chemicals and others, wherein it has been held that the Bihar Sugarcane (Regulation of Supply and Purchase) Act, 1981, and the Bihar Finance Act, 1981, are the legislations made by the State Government and they operate in the same field and as the Bihar Sugarcane (Regulation of Supply and Purchase) Act, 1981 is a special Act, the general Act will not operate with regard to purchase of sugarcane by the Company.
3. Relying upon the said judgment, a Division Bench of this Court has already held that the provisions of the Finance Act are not applicable on the Purchase of sugarcane by the Petitioner-Company in view of the aforesaid Bihar Sugarcane Act.
4. In the result, this writ application is allowed and the impugned annexures so far as they relate to purchase tax on the Purchase of sugarcane by the Petitioner-company are quashed.