

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 2365 of 2026

M/s. Linde India Limited, having its registered office at Oxygen House, P43 Taratala Road, PO & PS-Taratala Road, District-Kolkata, through its Authorized Signatory, Mr. Binoy Kumar Sharma, S/o Kashinath Sharma, R/o N.H.-153, Namo Tola, PO-Tatanagpur, PS-Parsudih, District-East Singhbhum Petitioner

Versus

1. State of Jharkhand, through the Secretary, Commercial Taxes Department, Government of Jharkhand, having its Office at Project Bhawan, Dhurwa, Ranchi
2. Deputy Commissioner of State Tax, Jamshedpur Circle, Jamshedpur, having its office at Sales Tax Building, PO & PS-Sakchi, Town-Jamshedpur, District-East Singhbhum
3. Additional Commissioner of State Tax, Jamshedpur Circle, Jamshedpur, having its office at Sales Tax Building, PO & PS-Sakchi, Town-Jamshedpur, District-East Singhbhum
4. State Tax Officer, Jamshedpur Circle, Jamshedpur, having its office at Sales Tax Building, PO & PS-Sakchi, Town-Jamshedpur, District-East Singhbhum Respondents

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

For the Petitioner : Ms. Amrita Sinha, Advocate
For the Respondents :

Order No. 02

Dated: 15.04.2026

1. Heard learned counsel for the petitioner.
2. The petitioner challenges the order dated 17.10.2025 passed by the Appellate Authority (respondent no. 3). Such order is revisable under Section 80 of the Jharkhand Value Added Tax Act, 2005 (hereinafter referred to as "the said Act").
3. Learned counsel for the petitioner submitted that when this petition was filed, the revisional authority was not functional. However, she accepts that now, the same is functional since, out of two members, one member is functioning.
4. If that be the position, then, this petition need not be entertained and the petitioner can be relegated to the revisional remedy

provided under Section 80 of the said Act.

5. Accordingly, we decline to entertain this petition but relegate the petitioner to avail the alternate remedy under Section 80 of the said Act.
6. Learned counsel for the petitioner states that the revision petition will be filed within two weeks after compliance with the statutory requirements. If the petition is indeed filed within this period, the revisional authority is directed to consider the revision petition on merits without adverting to the issue of limitation.
7. The above order is made because when this petition was filed, there was some issue of the functioning of the revisional authority. Besides, the petitioner, was bona fide pursuing this matter before this Court.
8. All contentions of all parties are left open to be decided by the revisional authority in the first instance.
9. This petition is disposed of with liberty in the above terms and without any order for costs.
10. All concerned must act on an authenticated copy of this order.

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

(Rajesh Shankar, J.)

April 15, 2026
Manish/Ritesh

Uploaded on 16.04.2026