IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T). No. 4397 of 2014

Tata Chemicals Limited ... Petitioner

Versus

State of Jharkhand & others ... Respondents

With
W.P.(T). No. 6562 of 2012
With
W.P.(T). No. 4415 of 2014
With
W.P.(T). No. 6225 of 2014
With
W.P.(T). No. 6226 of 2014
With
W.P.(T). No. 486 of 2015
With
W.P.(T). No. 4228 of 2018
With
W.P.(T). No. 1001 of 2019
With
W.P.(T). No. 1955 of 2022
With
W.P.(T). No. 2073 of 2022
With
W.P.(T). No. 2092 of 2022

CORAM: HON'BLE MR. JUSTICE RONGON MUKHOPADHYAY
HON'BLE MR. JUSTICE GAUTAM KUMAR CHOUDHARY

For the Petitioners : Mr. Biren Poddar, Sr. Advocate;
Mr. Piyush Poddar, Advocate;
Mr. Deepak Sinha, Advocate
Mr. Manav Poddar, Advocate
Ms. Amrita Sinha, Advocate
Mr. Nitin Kumar Pasari, Advocate

For the State : Mr. Ravi Prakash Mishra, AC to AAG-II
Mr. Kunal Chandra Suman, AC to GP-II

36/21.11.2025

At the outset, Mr. Biren Poddar, the learned senior counsel for the petitioners in some of the cases including W.P.(T). No. 4397 of 2014 has submitted that he is not pressing prayer 1(b) which reads as follows:

> *"For a declaration that the provisions of sub-section (3) of Section 42 of the Jharkhand Value Added Tax Act, 2005 inserted in the said Act by Jharkhand Ordinance no.2 of 2011 i.e. Jharkhand Value Added Tax (Amendment) Ordinance, 2011 (Annexure-13) by section 16 thereof published in the Official Gazette on 1.10.2011 and also by Jharkhand Act 22, 2011 i.e. Jharkhand Value Added Tax (Amendment) arbitrary, Act, 2011 (Annexure-13/1) by section 16 thereof is discriminatory, oppressive, confiscatory, unreasonable and invalid being violative of Articles 14 and 19(1)(g) of the Constitution of India*

and as such the same is unconstitutional ultra vires and therefore not sustainable."

He has submitted that wherever in the separate writ application such prayer has been made he is not pressing the same.

Mr. Biren Poddar, the learned senior counsel for the petitioners has submitted that the issue in question is no longer res integra and in such context, he has referred to the case which is covered by the order passed by a co-ordinate Bench of this Court in W.P.(T) No. 4073 of 2022 and W.P.(T) No. 3311 of 2022. Copy of these two judgments have already been served upon Mr. Ravi Prakash Mishra, the learned AC to AAG-II.

Being confronted with the submission advanced by Mr. Poddar, learned senior counsel, Mr. Mishra, the learned AC to AAG-II has prayed for an adjournment. He has also expressed his inability to assist the Court on account of the fact that the writ petitions are of the year 2014 and the briefs in each of the cases are not available in his Office.

In view of such submission, Office is directed to serve copy of the affidavit of each of the cases upon the learned AAG-II. On being served the copies the learned AAG-II shall take instruction and on going through the judgments, which have been referred to by Mr. Poddar, the learned senior counsel in some the cases, come up with an answer on the next date of listing.

Let these matters be listed on 8th of December, 2025.

Ms. Amrita Sinha, the learned counsel in course of the proceeding has submitted that there are two other similar matters which have not been listed and which were directed to be tagged earlier but it appears that since the year of the case was wrongly typed the same could not be tagged.

Accordingly, since all these cases have been ordered to be listed on 8th of December, 2025, let W.P.(T) Nos. 2324 of 2016 and 2325 of 2016 be also listed on the same date along with the analogous cases.

So far as W.P.(T). No. 1001 of 2019 is concerned, Mr. Nitin Kumar Pasari, the learned counsel for the petitioner has submitted that an insolvency proceeding with respect to the company in question has already been concluded and he intends to bring the same on record through a supplementary affidavit. He is permitted to do so by the next date of listing by supplying of copy of the same to the learned counsel appearing for the respondents.

(RONGON MUKHOPADHYAY, J.)

(GAUTAM KUMAR CHOUDHARY, J.)

Dated: **21.11.2025**
S.B.