

## IN THE HIGH COURT OF JHARKHAND AT RANCHI

**W.P. (T) No. 2959 of 2023**

M/s Gobind Steel Traders, a proprietorship firm, having its place of business at Purulia Road, Chas, Bokar, P.O. & P.S- Chas, District- Bokaro, through its proprietor Gobind Prasad Agarwal, age about 59 years, son of Late Mohan Lal Agarwal, resident of Purulia Road, Chas, Bokaro, P.O and P.S.- Chas, District:- Bokaro, Jharkhand.

... .. Petitioner

Versus

1. The State of Jharkhand through Principal Secretary Commercial Taxes Department, Jharkhand, having its office at Project Building, P.O. and P.S:- Dhurwa, Ranchi.
2. The Secretary, Commercial Taxes Department, Jharkhand, having its office at Project Building, P.O. and P.S:-Dhurwa, Ranchi.
3. The Commissioner of Commercial Taxes, Commercial Taxes Department, having its office at Project Building, Dhurwa, P.O. and P.S.- Dhurwa, Ranchi.
4. Special Secretary, Commercial Taxes Department, Jharkhand, having its office at Project Building, Dhurwa, P.O. and P.S.-Dhurwa, Ranchi.
5. Deputy Commissioner of State Taxes, Bokaro Circle, Bokaro, having its office at Bokaro Steel City, P.O. and P.S.- Bokaro, District:- Bokaro.
6. Joint Commissioner of State Taxes, (Administration Dhanbad Division), Dhanbad, having its office at Dhanbad, P.O. & P.S.- Dhanbad, District- Dhanbad.
7. State Tax officer, Bokaro Circle, Bokaro, having its office at Bokaro Steel City, P.O. and P.S. Bokaro, District:- Bokaro.

... .. Respondents

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

For the Petitioner: Miss Amrita Sinha, Advocate  
Mrs. Shweta Suman, Advocate  
Miss. Pragunee Kashyap, Advocate  
For the Resp-State: Mr. Aditya Kumar, A.C. to Sr. S.C.-I

**07/Dated: 16.03.2026**

1. This petition is not on board. However, since we have disposed of W.P. (T) No. 2936 of 2023 and W.P. (T) No. 2935 of 2023 involving identical issues, with the consent of the learned counsel for the parties, even this petition is taken up today.
2. The learned counsel for the parties agree that our orders disposing of W.P. (T) No. 2936 of 2023 and W.P. (T) No. 2935 of 2023 will cover the issues raised in this petition.

3. Accordingly, by following the reasoning in the orders disposing of the above two petitions, we dispose of this petition as well by granting the petitioner liberty to avail of the alternate remedy. All directions issued in the orders disposing of the above two petitions will apply *mutatis mutandis* to the present order disposing of the present petition. No costs.

4. Pending Interlocutory Applications, if any, do not survive and are disposed of.

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

**(Rajesh Shankar, J.)**

**16.03.2026**

**N.A.F.R.**

APK/VK

Uploaded on 18.03.2026