IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (T) No. 5716 of 2018

Electrosteel Castings Limited, a Company within the meaning of the Companies Act, 2013 having its corporate office at 19, Camac Street, Kolkata, P.O. & P.S. Camac Street, District Kolkata (West Bengal), and its registered office at Rathod Colony, Rajgangpur, Sundergarh, P.O. & P.S. & District Sundergarh (Odisha), through its Senior Manager Shri Anand Krishna Prasad, son of Shri Rajendra Prasad, aged about 47 years, resident of 36 GB Road, SB Housing Complex, North 24 Parganas, Kolkata, P.O. & P.S. G.B. Road, District Kolkata (West Bengal).

….. ….. Petitioner

Versus

1. The State of Jharkhand.
2. Commercial Taxes Department, through Commissioner, having its office at Kutchery Chowk, P.O. G.P.O., P.S. Kotwali, District Ranchi.
3. Joint Commissioner of Commercial Taxes, Ranchi, having its office at Kutchery Chowk, P.O. G.P.O., P.S. Kotwali, District Ranchi.

….. ….. Respondents

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

For the Petitioner : Mr Indrajit Sinha, Advocate (through V.C.)
Mr Bibash Sinha, Advocate
Mr Kasish Tiwary, Advocate

For the Respondents : Mr Yogesh Modi, AC to AAG-IA

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15 /Dated: 05.05.2026

1. Heard the learned counsel for the parties.

2. This writ petition challenges the following orders: -

   (a) Order dated 12.11.2013 (Annexure-5) passed by the 3rd respondent.

   (b) Order dated 06.05.2015 (Annexure-8) passed by the Commercial Taxes Tribunal, Ranchi, dismissing the petitioner's revision petition DN 13 & 14 of 2014.

   (c) Order dated 20.12.2017 (Annexure-10) passed by the above-referred Tribunal, dismissing the review petition against the order dated 06.05.2015.

3. This petition concerns the assessment year 2009-10.

4. The Assessing Authority, by the order dated 10.09.2012, assessed the petitioner to tax. Aggrieved by the same, the petitioner appealed to the Appellate Authority by filing Appeal Nos. BK VAT-10/2013-14 and BK CST-02/2013-14. These appeals were disposed of by an order dated 12th of November, 2013, by which one of the matters was remanded to the Assessing Authority to examine documents such as bills, challans, invoices, etc.

5. The petitioner, being aggrieved, instituted Revision Petition Nos. 13 & 14 of 2014 before the Commercial Taxes Tribunal, Ranchi (Tribunal). The Tribunal held that DN No. 14 of 2014 was not maintainable, since the Appellate Authority had only remitted the matter to the Assessing Authority for examining Form F properly by comparing it with bills, challans, invoices, etc. DN No. 13 of 2014 was considered on its merits and dismissed.

6. The petitioner filed a review petition to challenge the Tribunal's orders dated 06.05.2015, disposing of revision case Nos. DN 13 and 14 of 2014. These review petitions were dismissed by the Tribunal in a detailed order dated 20th December 2017.

7. Hence, the petitioner has invoked the extraordinary jurisdiction of this Court to challenge the above-referred orders.

8. At the outset, we note that the learned counsel for the petitioner was unclear whether the order disposing of DN Nos. 13 and 14 of 2014 was being challenged in its entirety or only the dismissal of DN No. 14 of 2014. Our repeated queries failed to elicit any answer from the learned counsel for the petitioner.

9. Secondly, on a perusal of the provisions of the JVAT Act, we are not certain whether the petitioner was justified in invoking this Court's extraordinary jurisdiction without exhausting the alternative remedy provided under Section 82 of the said Act.

10. In this context, it is pertinent to note that the Hon'ble Supreme Court in the case of **Rikhab Chand Jain v. Union of India & Ors., reported in 2025 INSC 1337**, has held that where a statute provides for an alternative remedy, even before the High Court itself, this Court should not ordinarily exercise its extraordinary jurisdiction under Articles 226 and/or 227 of the Constitution.

11. The Hon'ble Supreme Court has held as follows:

> *"9. While deciding whether to entertain a petition under Article 226 bearing in mind the precedents in the field, a writ court ought to additionally notice the forum designated by the statute for the litigant to approach. This is necessary because the alternative forum that is provided by the statute has to be one which can dispense speedy and efficacious relief.* ***However, as in the present case, if the statutorily designated alternative forum happens to be the high court itself whose jurisdiction under Article 226 is invoked and not any ordinary statutory functionary/tribunal, refusal to entertain the petition should be the rule and entertaining it an exception.***
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> *10. We may profitably refer, in this context, to the Constitution Bench decision in Thansingh Nathmal v. A. Mazid, Superintendent of Taxes. In Thansingh Nathmal (supra), this Court had the occasion to lay down a principle of law which is salutary and not to be found in any other previous decision rendered by it. The principle, plainly, is that, if a remedy is available to a party before the high court in another jurisdiction, the writ jurisdiction should not normally be*

exercised on a petition under Article 226, for, that would allow the machinery set up by the concerned statute to be bye-passed.....

11. Since the ***appellant had a remedy by way of a reference before the High Court against the order dated 23rd June, 2000 of the CEGAT, we do not consider refusal to exercise discretion in favour of the appellant to be so fundamentally incorrect that interference is warranted****."*

12. Be that as it may, we do not wish to non-suit the petitioner or even to require the petitioner to seek any alternative remedy at this stage, because we are satisfied that, on the merits, the challenges deserve to fail. In any case, we believe that the sole objective of instituting multiple proceedings in this matter is to create undue hurdles in the determination of the precise dues for as long as possible and then to avoid the payment of the determined taxes.

13. Insofar as the dismissal of DN 14/2014 by the Tribunal is concerned, we see no error, much less any jurisdictional error. This revision was directed against the remand order, and consequently, there was nothing wrong in the Tribunal holding that such a revision was not maintainable.

14. In any event, even if we were to hold that the revision was maintainable, there would be no question of allowing such a revision, because the Appellate Authority had merely remanded the matter to examine the Form F by comparing it with the bills, challans, invoices, etc., submitted by the petitioner. No case was made out to exercise the revisional jurisdiction, even assuming that such jurisdiction could have been invoked.

15. So far as DN No. 13 of 2014 is concerned, the Tribunal has again examined the factual issues and, on its merits, held that there was no error in the orders made. The scope of revisional jurisdiction is itself quite limited. In this instance, the Assessing Authority and the Appellate Authority had already examined the factual material and passed their orders in the context of the imposition of taxes under the JVAT Act. The Revisional Authority was justified in declining to interfere with these concurrent findings. Nevertheless, the Revisional Authority did examine the matter on its merits and found that no case was made out to warrant interference.

16. The petitioner, then, invoked the Tribunal's review jurisdiction under Section 81 of the JVAT Act. A review, in terms of Section 81, would lie only on account of a mistake which was apparent from the record.

17. From a perusal of the review dismissal order dated 20.12.2017, it is more than apparent that no error apparent on the face of the record was either alleged or, in any event, made good. The review was filed based on a letter dated 21.04.2011, issued by the Ministry of Coal, Union of India.

18. The Tribunal has noted that no case was projected based upon this letter dated 21.04.2011, either at the stage of assessment, appeal or revision. Accordingly, based on such a letter, which was sought to be produced for the first time in the review petition, there was no question of exercising review jurisdiction.

19. Besides, the Tribunal also noted that, in the lease deed dated 11.01.2008, there was an express condition that the petitioner be bound to adhere to the conditions mentioned in the DFO’s letter Nos. 1454

dated 7.4.2006. The Tribunal has also reasoned and noted that at no stage did the petitioner approach the Government for any clarification or exemption. The petitioner did not also approach any Court of law or the Tribunal seeking exemption or repudiation of such condition. Thus, even on merits, the Tribunal found no reason to review its earlier orders.

20. Mr Indrajit Sinha submitted that the Tribunal failed to appreciate that the Parbatpur Coal Block was allocated to the petitioner-company under Section 3(3)(a)(iii) of the Coal Mines (Nationalization) Act, 1973, which fell within the exclusive jurisdiction of the Central Government. He further contended that the allocation letter acknowledged that the coal extracted from the mines was to be consumed captive by the petitioner's steel and power plants in West Bengal and Andhra Pradesh. Therefore, he contended that the restriction imposed by the letter issued by the DFO, Jharkhand, regarding the use of coal was in excess of jurisdiction. Consequently, he argued that the Tribunal erred in law by confirming the assessment based on the letter dated 7th April 2006 issued by the DFO, in complete disregard of the letter dated 21.04.2015.

21. With respect, the above contention is quite misconceived. The said contention has, in fact, been considered by the Tribunal and rejected on grounds which we can hardly describe as "erroneous," much less perverse.

22. Firstly, the Tribunal noted that there was no challenge to the conditions imposed, whether by approaching the Central Government or any Court or Tribunal. Secondly, even the contention on merits does not inspire any confidence. At no stage was this point even projected. If such a

condition was unacceptable to the petitioner, there was no compulsion for the petitioner to accept the allocation.

23. Secondly, having breached such a condition with impunity, the petitioner could not turn around belatedly and contend that such a condition was in excess of jurisdiction or ultra vires. Admittedly, no proceedings were taken to have such a condition annulled or declared ultra vires by any competent Court or Tribunal. Based on its own belated interpretation, the petitioner cannot choose to breach express conditions and, after the breach is discovered, allege that such a condition was itself ultra vires.

24. From the numerous proceedings initiated by the petitioner, it is more than apparent that the petitioner is only interested in ensuring that the proceedings for assessment are indefinitely delayed so that the demands already made can be avoided. The institution of multiple proceedings, which include appeal, revision, review petition, and finally this petition, is aimed only at avoiding or, in any event, delaying the payment of dues. Surely, the Writ Court, in exercising its extraordinary, equitable, and discretionary jurisdiction, cannot assist such a petitioner in achieving such a purpose.

25. For all the above reasons, we dismiss this petition. Interim orders, if any, are vacated.

26. No costs.

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

(Rajesh Shankar, J.)

May 05, 2026
Ranjeet / R.Kr.
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