

***In the High Court of Jharkhand at Ranchi
W.P.(T).No.1134 of 2016***

M/s. Black Pearl Steel & Minerals Pvt. Ltd.,
a Company incorporated under the
Companies Act, 1956 having its place
of business at Opp. Gurunanak School,
Ramgarh Cantt. Ramgarh, through one of its
Directors Shri Praveen Kumar Agarwal son of
Late Om Prakash Agarwal, resident of Panchwati
Apartment, Kanake Road, P.O & P.S. Gonda,
Dist - Ranchi.....Petitioner

VE R S U S

1. State of Jharkhand through the Secretary,
Finance Department, having its office at
Project Building, H.E.C, P.O. & P.S. Jagannathpur
Dist- Ranchi.
2. The Commissioner of Commercial Taxes, Ranchi
Jharkhand, having its office at 3rd floor, Project
Bhawan, Dhurwa, P.O. H.E.C, P.S.-Janannathpur, Ranchi.
3. Joint commissioner of Commercial Taxes (Administration)
Hazaribagh Division, P.O. & P.S. Hazaribagh Respondents

CORAM: ***HON'BLE MR. JUSTICE D.N.PATEL
HON'BLE MR. JUSTICE ANANDA SEN***

For the Petitioner :Mr.N.K.Pasari, Advocate
For the Respondents:Mr.Binod Poddar, A.G

03/Dated 21st April, 2016
Per D.N.Patel, J.

1. Learned counsel appearing for the petitioner argued at length and submitted that Amendment Act, viz, Jharkhand Value Added Tax (Amendment) Act, 2015 has been made effective retrospectively i.e. the amendment has been made effective from 1st April, 2015, whereas it has been published in the Gazette on 23rd September, 2015.
2. Having heard learned counsel for both the sides and looking tot he contentious issues raised in the writ petition, this writ petition is **Admitted** .
3. Learned counsel appearing for the respondents waives notice of **Rule** and seeks time to file reply.
4. Time, as prayed for, is granted.
5. **Rule** is made returnable on 16.5.2016.
6. Put up this case along with W.P.(T) No.134 of 2016.

(D. N. Patel, J.)

ND/

(Ananda Sen, J.)