IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.2983 of 2015

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M/s. Amit Solvex (Unit Of Amit Oils Ltd) , Village Kulharia, P.O. Karmnasha, District Kaimur, throught its Director, Chandra Prakash, son of late Lakshmi Narayan Agrawal, resident of 449, Nai Basti Kydganj, Allahabad.

.... Petitioner

Versus

1. The State of Bihar, through the Chief Secretary, Government of Bihar, Old Secretariat, Patna.
2. The Commissioner of Commercial Taxes, Bihar Vikas Bhawan , Patna.
3. The Additional Commissioners, Commercial Taxes, Bihar Vikash Bhawan, Patna.
4. The Deputy Commissioner of Commercial Taxes, Bhabhua Circle, Bhabhua, District Kaimur.
5. The Commercial taxes officer, Bhabhua Circle, Bhabhua District-Kaimur.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Suraj Samdarshi, Advocate
For the Respondent/s : Mr. Vikash Kumar, AC to PAAG

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE AMARESH KUMAR LAL

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

7 13-07-2015 After some arguments, Mr. Suraj Samdarshi, learned counsel for the petitioner, refers to paragraph-14 of the Bihar Industrial Incentive Policy, 2011 in which it is provided that in order to clarify or explain any provision contained in the Policy and for providing solutions, a Committee would be constituted under the Chairmanship of Principal Secretary, Industries with the Director of Industries, Director Technical Development, a representative each of the Commercial Taxes Department and the

Bihar State Electricity Board (wherever necessary) as well as the concerned M.D. of the Industrial Area Development Authority as its Members, and submits that the petitioner's matter, in so far as it relates to the claim of the petitioner for being given the benefit of reimbursement with respect to the purchase tax paid under the Bihar Value Added Tax Act, be referred to the said Committee with a further prayer that the Committee may hear the petitioner before taking a final view in the matter.

Learned counsel for the State has no objection to the same.

The writ application is, accordingly, disposed of with a direction that the claim of the petitioner with regard to reimbursement of purchase tax under the Bihar VAT Act be considered by the Committee to be constituted under paragraph-14 of the Bihar Industrial Incentive Policy, 2011 and the Committee shall give a hearing to the petitioner before coming to its conclusions with regard to the said matter. It is agreed by the parties that the clarification or explanation of the Committee on the said provision would be binding upon them so far as the question of reimbursement of purchase tax is concerned.

So far as the question of reimbursement of Entry Tax is concerned, learned counsel for the petitioner does not press the same.

Let the Committee give its explanation/clarification within a period of three months from the date of receipt/production of a copy of this order by the Principal Secretary, Industries Department, Government of Bihar.

(Ramesh Kumar Datta, J)

spal/-

(Amaresh Kumar Lal, J)

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