IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.846 of 2015

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Braj Kishore Ray S/o Sri Ram Deo Ray Flat No.- 404, Mundeshwari Enclave, Akashvani Road, Khajpura, Patna

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of taxes, Bihar, new secretariats, Patna.
2. The Commissioner of Finance, Govt. of Bihar, Patna.
3. The Joint Commissioner of Commercial Taxes (Administration), Patna west Division, Patna.
4. The Deputy Commissioner of Commercial Taxes, Patna Central Circle, Patna.
5. The Treasury Officer, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Suresh Pd Singh No.1
Ms. Kumari Rashmi

For the State : Mr. Vikash Kumar AC to PAAG

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

5 05-08-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed for a direction to the respondents to refund the excess amount of tax paid by the petitioner to the authorities for which Form-C-II certificate was issued to the petitioner by the Commercial Taxes Department.

In the counter affidavit filed on behalf of the respondents, it is stated that pursuant to an audit objection dated 1.1.2015, the assessment of the petitioner has been reopened under Section 33 of the Bihar VAT Act and the petitioner has been directed to produce his documents in support of his claim for deduction.

Learned counsel for the petitioner submits that the petitioner has already filed necessary vouchers, etc., before the assessing authorities in Section 33 proceedings.

In the aforesaid circumstances, the writ application is disposed of with a direction to the respondents to complete the reassessment proceeding under Section 33 of the Act within a period of one month from today.

It is made clear that the petitioner shall co-operate with the respondents in the completion of the reassessment and thereafter, if any amount is found refundable to the petitioner, the same shall be paid to him within a further period of two months from the date of passing of the final order in Section 33 proceedings.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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