

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Jurisdiction Case No.3980 of 2013

In
Civil Writ Jurisdiction Case No. 3320 of 2013

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Ramesh Kapoor Son Of Late Indraj Kapoor Resident Of Dak Bunglow
Road, P.S. Kotwali, District - Patna

.... Petitioner

Versus

1. The State Of Bihar through the Secretary, Registration, Excise and
Prohibition Department, Bihar, Patna
2. The Excise Commissioner, Bihar, Patna
3. The Collector, Patna
4. The Assistant Commissioner Of Excise, Patna

.... Opp.Parties

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Appearance :

For the Petitioner/s : Mr. Satyabir Bharti
For the State : Mr. Vikash Kumar

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

3 21-04-2015 Heard learned counsel for the petitioner and

learned counsel for the State.

The application has been filed for
modification/clarification of the order dated 21.3.2013 passed in
CWJC No. 3320 of 2013 by which direction has been made to
the respondents to pay interest at the rate of 12% per annum.

It is not in dispute that pursuant to the said order
the security deposits have already been refunded but without any
interest.

The stand of the petitioner is that interest at the

rate of 12% as directed ought to be paid from the date the refund of the security deposit became due, i.e., on the 1st of April after expiry of the licence on 31st March of the concerned year.

Learned counsel for the State, on the other hand, submits that there is no provision under the Excise Act and Rules for payment of any interest on the refund.

Be that as it may, the order in question itself is not in dispute. The only question is as to what should be the date from which the interest is to be paid. The order in question evidently was passed on the basis of a number of decisions of previous Division Benches of this Court which have been annexed by the petitioner. In one of such order dated 8.7.2013 passed in CWJC No. 3320/2013 this Court had held that the interest should be fixed after three months when the refund becomes due on expiry of licence.

We also feel that the said order takes into account the reasonable period after the expiry of licence within which the security deposit has to be refunded failing which interest may be imposed upon respondents.

The order dated 21.3.2013 passed in CWJC No. 3320 of 2013, is accordingly clarified by holding that the respondents shall be liable to pay interest from three months after

the expiry of the licence till the date on which the refunds have been made.

Let the amount of interest be paid within a period of two months from the date of receipt/production of a copy of this order.

The application is, accordingly, disposed of.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Anjana Mishra, J)

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