IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7591 of 2015

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1. M/s Reliance JIO Infocomm Ltd., a companywithin the meaning of the Companies Act, 1956, having its State Office at 229, Ekta Complex, Gandhi Setu Path Near Sonali Petrol Pump, Pahari, Patna through its Manager/Authorized Signatory Ashwini Kumar Jha. S/o Sri Parmand Jha. Resident of Azad Nagar Road No.1, Kankarbag, P.S.- Kankarbag, District - Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Vikash Bhavan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, South Circle, Patna.
3. The Branch Manager, HDFC Bank, Patna, Main Branch Patna.
4. The Branch Manager, State Bank of India, having his Office at Kankarbag Branch, Patna.
5. The Branch Manager, State Bank of India, having his Office at CAG Branch, Bandra Kurla Complex, Mumbai.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.7301 of 2015

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1. M/s Reliance J I O Infocomm Ltd., a company within the meaning of the Companies Act, 1956 having its State Office at 229, Ekta Complex, Gandhi Setu Path near Sonali Petrol Pump, Pahari, Patna through its Manager/Authorized Signatory Ashwini Kumar Jha, S/o Sri Parmanad Jha, Resident of Azad Nagar Road, No. 1, Kankarbag, P.S. - Kankarbag, District - Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Vikash Bhawan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, South Circle, Patna.
3. The Branch Manager, HDFC Bank, Patna, Main Branch Patna.
4. The Branch Manager, State Bank of India, having his office at Kankarbag Branch, Patna.
5. The Branch Manager, State Bank of India, having his office at CAG Branch, Bandra Kurla Complex, Mumbai.

.... Respondent/s

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Appearance :

(In CWJC No.7591 of 2015)

For the Petitioner/s : Mr. Venkat Raman, Senior Advocate
Mr. Rishit Badiani
Mr. Alok Kumar

For the State : Mr. Lalit Kishore, PAAG

Mr. Vikash Kumar, A.C. to PAAG
For the State Bank of India: Mr. Satya Prakash Tripathi
Mr. Satya Vrat
(In CWJC No.7301 of 2015)
For the Petitioner/s : Mr. Venkat Raman, Senior Advocate
Mr. Rishit Badiani
Mr. Alok Kumar
For the Respondent/s : Mr. Lalit Kishore,PAAG
Mr. Vikash Kumar, A.C. to PAAG
For the State Bank of India: Mr. Satya Prakash Tripathi
Mr. Satya Vrat

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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)

4 10-08-2015 Heard learned counsel for the petitioner and learned counsels for the State and for the State Bank of India.

The petitioner has come up to this Court for quashing of the order dated 25.03.2015 and for a further direction to refund the recovery made by extraordinary mode under Section 47 of the Bihar VAT Act on 31.03.2015 without notice and valid reasons relating to a recovery of Rs. 9,91,54,890.22 as Entry Tax for the periods 2013-14 and 2014-15, which has led to the filing of the present writ applications.

On the basis of the facts and materials on the record and the pleadings and submissions of the parties, we were inclined to remand the matters along with a direction for refund considering the conduct of the respondents.

However, learned counsel for the State submits that the respondents are prepared for an order of remand and for a further direction to dispose of the matters expeditiously and in case of any refund found due, the same should also be directed to be paid expeditiously.

In view of the aforesaid stand on behalf of the respondents, both the writ applications are allowed. The two orders dated 25.3.2015 passed by the respondent No.2, Deputy Commissioner of Commercial Taxes, South Circle, Patna are quashed and the matters are remanded to the Assessing Authority with the direction that the petitioner shall present itself before the respondent No.2 on 24.8.2015 at 11 A.M. with all the records and materials in support of its case and the Assessing Officer shall, thereafter, proceed to finally decide the matters within a period of four weeks and in case any amount is found refundable to the petitioner the same shall also be refunded to the petitioner within a period of four weeks from the passing of the order.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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