IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3422 of 2015

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M/s Geeta Prasad Singh & Co. Pvt. Ltd., a private limited company having its head office at Adarsh Colony, Kalam Bagh Road, P.O. Ramna, District Muzaffarpur- 842002 and it's place of business at DIH, Begusarai, District Begusarai (Bihar) through it's one of the Directors Sri Rabindra Prasad Singh son of Late Gita Prasad Singh, resident of Adarsh Colony, Kalam Bagh Road, P.O. Ramna, P.S. Kaji Mahamadpur and District Muzaffarpur.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna. null null
2. The Commissioner of Commercial Taxes, Bihar, Patna, New Secretariat, Patna.
3. The Joint Commissioner of Commercial Taxes (Administration), Darbhanga Division, Darbhanga.
4. The Deputy Commissioner of Commercial Taxes, Begusarai Circle, Begusarai.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.3423 of 2015

==

M/s Geeta Prasad Singh & Co. Pvt. Ltd.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna, New Secretariat, Patna.
3. The Joint Commissioner of Commercial Taxes (Administration), Darbhanga Division, Darbhanga.
4. The Deputy Commissioner of Commercial Taxes, Begusarai Circle, Begusarai.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.3426 of 2015

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M/s Geeta Prasad Singh & Co. Pvt. Ltd., a private limited company having its head office at Adarsh Colony, Kalam Bagh Road, P.O. Ramna, District Muzaffarpur- 842002 and it's place of business at DIH, Begusarai, District Begusarai (Bihar) through it's one of the Directors Sri Rabindra Prasad Singh son of Late Gita Prasad Singh, resident of Adarsh Colony, Kalam Bagh Road, P.O. Ramna, P.S. Kaji Mahamadpur and District Muzaffarpur.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna, New Secretariat, Patna.
3. The Joint Commissioner of Commercial Taxes (Administration), Darbhanga Division, Darbhanga.
4. The Deputy Commissioner of Commercial Taxes, Begusarai Circle, Begusarai.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.3448 of 2015

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1. M/s Geeta Prasad Singh & Co. Pvt. Ltd., a private limited company having its head office at Adarsh Colony, Kalam Bagh Road , P.O. Ramna, District- Muzaffarpur- 842002 and it's place of business at DIH, Begusarai (Bihar) through it's one of the Directors Sri Rabindra Prasad Singh son of Late Gita Prasad Singh resident of Adarsh Colony, Kalam Bagh Road, P.O. Ramna, P.S. Kaji Mohamadpur and District Muzaffarpur

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna, New Secretariat, Patna.
3. The Joint Commissioner of Commercial Taxes (Administration), Darbhanga Division, Darbhanga.
4. The Deputy Commissioner of Commercial Taxes, Begusarai Circle, Begusarai.

.... Respondent/s

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Appearance :

(In CWJC No.3422 of 2015)
For the Petitioner/s : Mr. Ramesh Kumar Agrawal
For the Respondent/s : Mr. Sc9-Raj Nandan Prasad
(In CWJC No.3423 of 2015)
For the Petitioner/s : Mr. Ramesh Kumar Agrawal
For the Respondent/s : Mr. Raj Nandan Prasad- Sc9
(In CWJC No.3426 of 2015)
For the Petitioner/s : Mr. Ramesh Kumar Agrawal
For the Respondent/s : Mr. Raj Nandan Prasad- Sc9
(In CWJC No.3448 of 2015)
For the Petitioner/s : Mr. Ramesh Kumar Agrawal
For the Respondent/s : Mr. Sc9-Raj Nandan Prasad

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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)

2 10-08-2015 It appears from the pleadings of the parties, specially the stand taken in the counter affidavits that for one reason or the other, the respondents are trying to delay the matters, including verification of TDS certificates in form C-II from the State authorities themselves.

It is submitted by learned counsel for the petitioner that the applications for refund of amounts in question have been filed on 09.07.2011. It is pointed out by him that despite an appellate order with respect to the period 2007-08 in favour of the petitioner quashing the demand raised, the recovery had been made under Section 47 of the Bihar VAT Act in a most illegal manner whereas the refund applications are being denied without any rhyme or reason.

In the aforesaid facts and circumstances, it is directed that refunds be made to the petitioner within a period of four weeks from today.

The writ applications are, accordingly, disposed of with the aforesaid directions.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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