IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15770 of 2014

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Surendra Narain Singh Son of Late Ram Prasad Singh resident of L-3/7, Sri Krishnapuri, P.O. - Sri Krishnapuri, Police Station - Sri Krishnapuri, District - Patna - 800001.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner, Commercial Taxes, Bihar, Patna.
2. The Deputy Commissioner, Commercial Taxes, Patna Central Circle, Anta Ghat, Patna.
3. The Treasury Officer, Gaya through District Magistrate, Gaya.
4. The Treasury Officer, Patna Collectorate
5. The Treasury Officer, Vishwasaraiya Bhawan, Patna.
6. The Treasury Officer, Nawada through District Magistrate, Nawada.

.... Respondents

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

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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)

9 28-04-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed seeking refund of excess amount of tax paid for the period 2006-07, 2007-08 and 2011-12.

During the pendency of the application it appears that proceedings of revision were initiated by the Commissioner, Commercial Taxes and by order dated 17.12.2014 all the assessment orders have been set aside and the matter has been

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remanded to the Assessing Authority for fresh decision.

Learned counsel for the petitioner submits that although I.A.No. 1617 of 2015 has been filed seeking to challenge the said order dated 17.12.2014 but considering the fact that the same is an appealable order which may lead to further protracted litigation for many years by the respondents in passing orders so as to deprive the petitioner of the benefit of interest for all these years, but considering all aspects of the matter the petitioner would be satisfied if the Assessing Officer is directed to dispose of the assessments for the three years in question within a time frame for which the petitioner would extend all co-operation.

In view of the aforesaid submission of learned counsel for the petitioner, the writ application is disposed of with a direction to respondent No.2, the Deputy Commissioner, Commercial Taxes, Central Circle, Anta Ghat, Patna to dispose of the assessments for the aforesaid three years within a period of six weeks from the date of receipt/production of a copy of this order. In case, upon such fresh assessments, any amount is found refundable to the petitioner then the same must be paid to him within a period of two months from the passing of the assessment orders. It is further made clear that for any excess amount found refundable to the petitioner he shall be entitled to statutory interest from the date on which the excess demand notice had been issued earlier for the period till payment.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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