

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.136 of 2015

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M/s Shristi Developers Pvt. Ltd., Katra Bazar Samiti, Noorpur, Patna City
through its Director, Shailendra Kumar S/O Ram Prit Singh
..... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Taxes, Bihar, New Secretariat, 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 East Circle, Patna.
5. The Treasury Officer, Patna City/ Patna Collectorate/Bhabhua/Nalanda/Arra.

..... Respondent/s

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Appearance :

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

For the Respondent/s : Mr. Vikash Kumar, 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)

8 03-08-2015 Heard learned counsel for the petitioner and learned
counsel for the State.

The petitioner has approached this Court seeking a direction of refund of tax under the Bihar VAT Act in view of the excess demand notice served upon the petitioner for different years.

In the counter affidavit filed on behalf of the respondents, it is stated that pursuant to the audit objection raised by the Accountant General, Bihar, proceedings under Sections 31

and 33 of the Act were initiated with regard to the period 2010-11 and 2011-12 and re-assessment orders were passed on 19.6.2015, as a result of which total demand raised against the petitioner for the two years comes to Rs.68,76,288/- as against the excess demand notice of Rs.45,76,685/- for the period 2007-08 till 2010-11.

Since the demand raised by the assessing authority is much more than the excess demand notice issued earlier, the writ application is disposed of with a liberty to the petitioner to challenge the orders of re-assessment in accordance with law.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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