IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3297 of 2016

==

M/s Mahaveera Transport Pvt. Ltd., a Company incorporated under the Indian Companies Act, 1956, having its Head Office at C1/14, 2nd Floor, Prashant Vishar, Behind Ambica Society, Rohini, New Delhi - 85, through its authorized Manager Madan Singh, S/o Sri Ram Sevak Singh, Resident of E- 650, Agar Nagar, Prem Nagar 3rd, Delhi 86.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner - cum - Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Commissioner - cum - Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Additional Commissioner, Commercial Taxes Department, Government of Bihar, Patna.
4. The Joint Commissioner (Administration), Commercial Taxes Department, Magadh Division, Gaya.
5. The Joint Commissioner (Appeals), Commercial Taxes Department, Magadh Division, Gaya.
6. The Deputy Commissioner, Commercial Taxes Department, Magadh Division, Gaya.
7. The Commercial Taxes Officer, Investigation Bureau, Commercial Taxes Department, Magadh Division, Gaya.

.... Respondents

==

Appearance :
For the Petitioner : Mr. Raj Kishore Prasad, Advocate.
For the Respondents : Mr. Vikash Kumar, A.C. to PAAG

==

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 16-03-2016

Heard learned counsel for the petitioner and the State.

2. The grievance of the petitioner is that the amount of penalty to the tune of Rs. 12,58,620/- is not being refunded, though the order imposing such penalty has been quashed in revision.

3. In a counter affidavit filed on behalf of the respondents, it is pointed out that the question of refund does not arise as petitioner has not filed any application to seek

refund in prescribed Form A-VIII as per Rule 43(2) of the VAT Rules, 2005. Learned counsel for the respondents states that once an application is filed for refund, the same shall be processed within the time fixed under the Rules.

5. In view of the said fact, the present writ application is disposed of with liberty to the petitioner to apply for refund in the prescribed form to enable the State to process the refund. The State shall make the necessary refund within the period fixed under the Act and the Rules framed there-under.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

P.K.P.
N.A.F.R.

U			