IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19745 of 2015

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M/s N C C Ltd. a Company registered under the Companies Act 1956, having its local office and place of business AIIMS Campus, Phulwarishariff, and Patna through the authorized signatory Sridhar Doki.

.... Petitioner

Versus

1. The State of Bihar through the Finance Commissioner, Patna, Bihar.
2. The Commissioner of Commercial Taxes, Bihar, Patna, Bihar.
3. The Joint Commissioner (Admin) of Commercial Taxes Central Division Patna.
4. The Deputy Commissioner of Commercial Taxes, Patliputra Circle, Patna.
5. Assistant Commissioner Commercial Taxes Patliputra Circle, Patna.
6. Treasury Officer, Motihari.
7. Treasury Officer, Bagha
8. Treasury Officer, Betiah.
9. Treasury Officer, Muzaffarpur.
10. Treasury Officer, Nalanda.
11. Treasury Officer, Patna.

.... Respondent

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Appearance :

For the Petitioner : Mr. Rakesh Kumar Singh
For the Respondents : Mr. Vikash Kumar, A.C. to 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)

3 19-01-2016 Learned counsel for the State raises an objection that the petitioner having applied for refund on 08.12.2015 ought to have waited for the same, as even under the provision of Section 70 of the Bihar VAT Act, 2005, the period of 90 days is available to the Department to consider the claim of the petitioner and reject the same, if it is not found to be justified.

We find some force in the submission of learned counsel for the State that the petitioner ought not to have approached this

Court within two weeks of having lodged his claim before the Department.

The writ application is, accordingly, dismissed as premature.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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