IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14211 of 2017

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M/s U A L Bihar a unit of UAL Industries Limited, having its Registered office KONARK, Mani Uday, 16, Mayfair Road, Police Station - Karaya, Kolkata - 700019 and its local office at Gita Nilayam near Ganpati Apartment, Umesh Cinema Road, Police Station - Sadar, Hajipur, District - Vaishali through its authorized representative and Assistant General Manager namely Sunil Kumar Mishra, son of late Mahesh Chandra Mishra, resident of Gita Nilayam, near Ganpati Apartment, Umesh Cinema Road, Police Station - Sadar, Hajipur, District - Vaishali.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Commercial Taxes Department, New Secretariat, Bailey Road, Patna.
2. The Principal Secretary cum Commissioner, Commercial Taxes Department, New Secretariat, Bailey Road, Patna.
3. The Deputy Commissioner of Commercial Taxes, Hajipur Circle, Hajipur.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Sanjeev Kumar, Advocate
Mr. Rajeev Shekhar, Advocate

For the Respondent/s : Mr. Vikash Kumar, SC-II

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 09-10-2017

Even though it is the case of the petitioner that on account of non-establishment of the Industry in question, they are entitled for refund of the Entry Tax paid and representation submitted by them vide Annexure 8 to 11 have not been considered and a decision taken, Shri Vikas Kumar, learned Standing Counsel appearing for the State, submits that for refund of the tax collected, an application in the statutory form has to be

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submitted and if the applicant submits the same, the competent authority would take note of the same and decide it within a time frame.

On the applicant filing an application for refund of the tax collected along with the copy of this order and other necessary documents, the authority shall cause an enquiry as contemplated under law, including visit to the site, if called for, and thereafter take a decision with regard to refund of the amount collected, within 60 days of submission of the documents before the competent authority.

With the aforesaid order, this petition stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

K.C.Jha/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	13.10.2017
Transmission Date	

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