

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.16153 of 2016**

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M/s Shristi Developers Pvt. Ltd. 4th Floor, Shaurya Samridhi Sansthan behind of  
Bishweshraiya Bhavan, Punai Chak, Patna-1 (TIN VAT- 10157845079) through its  
Director Shailendra Kumar S/o Ram Prit Singh

.... .... Petitioner

Versus

1. The State of Bihar through Principal Secretary, Road Construction Department,  
Bishweshraiya Bhavan, Bailey Road, Patna.
2. The Engineer in Chief, RCD, Bishweshraiya Bhavan, Bailey Road, Patna.
3. The Chief Engineer, RCD North/South, RCD, Darbhanga/Patna.
4. The Ex-Engineer, RCD, Road Div- Chhapra/Patna City Road Div. Gulzarbagh,  
Patna-7.
5. The Managing Director, BSEIDC Ltd, Saidpur, Kilkari Bhavan, Patna.
6. The Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna.
7. The Deputy Commissioner of Commercial Taxes, Patna Central Circle, Patna.

.... .... Respondents

with

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**Civil Writ Jurisdiction Case No. 16201 of 2016**

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M/s Shristi Developers Pvt. Ltd., 4th Floor Shaurya Samridhi Sansthan behind of  
Bishwaeshraiya Bhavan, Punai Chak, Patna 1 (TIN VAT - 10157845079) through  
its Director Shailendra Kumar S/o Ram Prit Singh

.... .... Petitioner

Versus

1. The State of Bihar through M.D., B.R.P.N.N. Ltd., Patna 1
2. The Senior Project Engineer, Bihar Rajaya Pul Nirman Nigam Ltd. Work  
Division 2, Patna
3. The Deputy Chief Engineer, Bihar Rajaya Pul Nirman Nigam Ltd. Work  
Division 2, Patna
4. The Principal Secretary, Road Construction Department, Bishweshraiya  
Bhavan, Bailey Road, Patna
5. The Engineer In Chief, RCD, Bishweshraiya Bhavan, Bailey Road, Patna
6. The Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna
7. The Deputy Commissioner of Commercial Taxes, Patna Central Circle, Patna

.... .... Respondents

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**Appearance :**

(In CWJC No.16153 of 2016)

For the Petitioner/s : Ms. Usha Kumari, Advocate.

For the Respondent/s : Mr. ANIL KUMAR SINHA,GA-1

(In CWJC No.16201 of 2016)

For the Petitioner/s : Ms. Usha Kumari, Advocate.

For the Respondent/s : Mr. ANIL KUMAR SINHA,GA1

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE SUDHIR SINGH**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date: 19-04-2017**



Keeping in view the judgment rendered by the Division Bench of this Court in the case of M/s Sharda Construction Vs The State of Bihar & Ors and the order passed by the Division Bench, as is evident from Annexure-4 dated 07.07.2015 passed in CWJC No. 7608 of 2015, the respondents are directed to ensure that receiving of tax (VAT) from the petitioner for the period henceforth shall be done strictly in accordance with the rate and the system notified and approved by Division Bench on 07.07.2015 in CWJC No. 7608 of 2015 and the other cases.

In case the petitioner is entitled to any refund of the amount already paid, liberty shall be available to the petitioner to seek adjustment of the same when final assessment is made.

With the aforesaid, both the petitions stands allowed and disposed of.

**(Rajendra Menon, CJ)**

**(Sudhir Singh, J)**

Amit/-

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| AFR/NAFR          | NAFR       |
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