IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.710 of 2017

==

Universal Cables Ltd. A Company incorporated under the Companies Act at having its Head Office at Birla Vikash, Satna, (M.P.) 48005 and having office at Sai Chak, Mahabir Colony, Anishabad, Patna through its Authorized Signatory Sri Shankar Kumar Jha, son of Sri Sambodh Jha, resident of Jamal Road, P.S. Kotwali, District Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes Patna South Circle, Kankarbagh, Kautilya Bhawan, 3rd Floor, Anta Ghat, J.C. Road, Patna - 01.

.... Respondent/s

==

Appearance :
For the Petitioner/s : Mr. Sandeep Kumar, Advocate
For the Respondent/s :

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)
Date: 08-05-2017

Petitioner's claim for refund of tax collected under the Value Added Tax Act, 2005 is pending consideration before Respondent No. 2 after the assessment order was passed on 26.04.2012. As the refund case was not being decided inspite of inordinate period of time, seeking a *mandamus* to refund the amount along with interest, this application has been filed and on notice being issued in Paragraph 5 of the counter affidavit filed, Respondent No. 2 has made an assertion that the refund application of the applicant has come to the knowledge of the Circle Incharge now only and the process of refund is under consideration and it will be provided within a couple of months.

2. We are unable to understand the aforesaid proposition or the reasons given in the application. Once the application for refund was filed, as is evident from Annexure-A, after notices were issued in the year 2012, there is no reason for keeping the matter pending. Taking note of the assertions made by Respondent No. 2 in his counter affidavit, we direct him to decide the claim for refund within a period of three weeks from the date of receipt of the certified copy of this order and pay the refund amount in accordance to law along with interest at the rate of 6 per cent per annum.

3. With the aforesaid, this application stands disposed of.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	10.05.2017
Transmission Date	