

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2695 of 2018

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1. M/s Durga Bricks, a partnership of firm having its place of business at National Highway-31, P.O. and District Kishanganj through its one of the partners Bimal Mittal Son of Lalit Kumar Mittal Resident of N.H. 31 (Near Caltex Chowck) P.O. Kishanganj, P.S. Kishanganj and District Kishanganj.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department , Bihar having its Office at Vikash Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes(Administration), Purnea Division, Purnea.
3. The Deputy Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj.
4. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj.
5. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District- Kishanganj.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.2756 of 2018

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1. M/s. Durga Bricks, a partnership firm having its place of business at National Highway-31, P.O. and District- Kishanganj though its one of the partners Bimal Mittal, Son of Sri Lalit Kumar Mittal, resident of N.H 31 (Near Caltex Chowck) P.O. Kishanganj, P.S.Kishanganj and District Kishanganj.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Bihar having its Office at Vikash Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Administration) Purnea Division, Purnea.
3. The Deputy Commissioner of Commercial Taxes Kishanganj Circle, Kishanganj, District- Kishanganj.
4. The Assistant Commissioner of Commercial Taxes Kishanganj Circle, Kishanganj, District- Kishanganj.
5. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District- Kishanganj.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.2858 of 2018



1. M/s Durga Bricks, a partnership firm having its place of business at national Highway-31, P.O. and District Kishanganj though its one of the partners Bimal Mittal, Son of Sri Lalit Kumar Mittal, resident of N.H 31 (Near Caltex Chowck), P.O. Kishanganj, P.S. Kishanganj and District Kishanganj.

.... Petitioner/s

Versus

- 1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Bihar having its Office at Vikash Bhawan, Bailey Road, Patna.
- 2. The Joint Commissioner of Commercial Taxes (Administration) Purnea Division, Purnea.
- 3. The Deputy Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj.
- 4. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District Kishanganj.
- 5. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District Kishanganj.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.2886 of 2018

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1. M/s. Durga Bricks, a Partnership firm having its Place of business at Narional Highway-31, P.O. and District Kishangnaj through its one of the Partners Bimal Mittal Son of Sri Lalit Kumar Mittal, resident of N.H. 31 (Near Caltex Chowck) P.O. Kishanganj, P.S. Kishangnaj and District Kishanganj.

.... Petitioner/s

Versus

- 1. The State of Bihar through Commissioner-Cum-Principal Secretary, Commercial Taxes department, Bihar having its Office at Vikash Bhawan, Bailey Road, Patna.
- 2. The Joint Commissioner of Commercial Taxes (Administration) Purnea Division, Purnea.
- 3. The Deputy Commissioner of Commercial Taxes. Kishanganj Circle, Kieshanganj, District-Kishanganj.
- 4. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District Kishanganj
- 5. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District Kishanganj.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.3191 of 2018

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1. M/s Durga Bricks, a partnership of firm having its place of business at National Highway-31, P.O. and District Kishanganj through its one of the



partners Bimal Mittal son of Sri Lalit Kumar Mittal Resident of N.H. 31
(Near Caltex Chowck) P.O. Kishanganj, P.S. Kishanganj and District
Kishanganj.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department , Bihar having its Office at Vikash Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes(Administration), Purnea Division, Purnea.
3. The Deputy Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj.
4. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj.
5. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District- Kishanganj.

.... Respondent/s

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Appearance :

(In CWJC No.2695 of 2018)

For the Petitioner/s : Mr. Ramesh Kumar Agrawal

For the Respondent/s : Mr. Vikash Kumar- Sc11

(In CWJC No.2756 of 2018)

For the Petitioner/s : Mr. Ramesh Kumar Agrawal

For the Respondent/s : Mr. Vikash Kumar -Sc11

(In CWJC No.2858 of 2018)

For the Petitioner/s : Mr. Ramesh Kumar Agrawal

For the Respondent/s : Mr. Anil Kumar Sinha -Ga1

(In CWJC No.2886 of 2018)

For the Petitioner/s : Mr. Ramesh Kumar Agrawal

For the Respondent/s : Mr. A.K. Sinha- Ga1

(In CWJC No.3191 of 2018)

For the Petitioner/s : Mr. Ramesh Kumar Agrawal

For the Respondent/s : Mr. Anil Kumar Sinha -Ga1

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN

PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 11-07-2018

Having heard learned counsel for the parties, it has been
seen that question about refund of tax to the petitioners are
pending consideration before the competent authority, which shall



be decided within a period of four weeks. On a certified copy of this order being filed before respondent No.3 The Deputy Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj, the respondent No.3, Deputy Commissioner Commercial Tax, Kishanganaj Circle Kishanganj shall decide the question of refund in accordance with law within a period of four weeks from the date of presentation.

With the aforesaid these writ petitions stands disposed of.

(Rajendra Menon, CJ)

Sanjeev/-

(Rajeev Ranjan Prasad, J)

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