

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10078 of 2018

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M/s Sugam Privahan Pvt. Ltd. A company registered under the Companies Act having its Registered Office Near Dhanuki More, Main Bye-Pass Road, Opposite Rainbow Hospital, P.S.-Transport Nagar, District-Patna through its Circle Manager Niraj Kumar Sinha son of Late S.N. Lal.

.... Petitioner/s

Versus

- (1) The State of Bihar through the Principal Secretary-cum-Commissioner, Commercial Taxes Department, Government of Bihar, Patna.
- (2) The Joint Commissioner (Appeals, Tirhut and Saran Division, Muzaffarpur.
- (3) The Deputy Commissioner of Commercial Taxes, Gopalganj Circle, District-Gopalganj.

.... Respondent/s

with

Civil Writ Jurisdiction Case No.10991 of 2018

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M/s Sugam Privahan Pvt. Ltd. A company registered under the Companies Act having its Registered Office Near Dhanuki More, Main Bye-Pass Road, Opposite Rainbow Hospital, P.S.-Transport Nagar, District-Patna through its Circle Manager Niraj Kumar Sinha son of Late S.N. Lal.

.... Petitioner/s

Versus

- (1) The State of Bihar through the Principal Secretary-cum-Commissioner, Commercial Taxes Department, Government of Bihar, Patna.
- (2) The Joint Commissioner (Appeals, Tirhut and Saran Division, Muzaffarpur.
- (3) The Deputy Commissioner of Commercial Taxes, Gopalganj Circle, District-Gopalganj.

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Appearance :

(In CWJC No.10078 of 2018)

For the Petitioner/s : Mr. Alok Kumar

For the Respondent/s : Mr. Lalit Kishore- Ag

(In CWJC No.10991 of 2018)

For the Petitioner/s : Mr. Alok Kumar

For the Respondent/s : Mr. Lalit Kishore -Ag

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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 indicated that question of refund to the petitioner which are pending consideration before the competent authority shall be decided within a period of four weeks from the date of filing the certified copy of this order before the competent authority. The respondent No.3, the Deputy Commissioner Commercial Taxes, Gopalganj Circle, Gopalganj 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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