

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17659 of 2018

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J M D Enterprises, a Partnership firm having its office at Text Book Colony, Indrapuri, Post Office -Keshri Nagar, Police Station -Budha Colony, Town and District -Patna -800024 through its one of the partner namely Umesh Kumar Jaiswal, Son of Ram Nandan Lal, Resident of Road No. 2A/52, Text Book Colony Post office- Keshri Nagar, Police Station- Budha Colony, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner, Commercial Taxes, Government of Bihar, Vikas Bhawan, Patna
2. The Commissioner, Commercial Taxes Department, Government of Bihar, Vikas Bhawan, Patna.
3. The Deputy Commissioner, of Commercial Taxes, Patna Central Circle, Patna.
4. The Assistant Commissioner of Commercial Taxes, Patna Central Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Akash Chaturvedi, Advocate
		Mr. Dhanendra Chaubey, Advocate
For the Respondent/s	:	Mr.Pawan Kumar, AC to GA I

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

Date : 08-05-2019

Heard Mr. Akash Chaturvedi, learned counsel for the petitioner and Mr. Pawan Kumar, learned AC to GA I for the State.

It is a case of excess tax deposited by the petitioner under the Bihar Value Added Tax Act, 2005 for the period 2016-17 as reflected in the demand notice enclosed at Annexure-1 which is to the tune of Rs.37,72,864/- and that no steps are being taken by the Deputy Commissioner of Commercial Taxes for refund thereof



despite the refund application pending since 25.04.2018 that this writ petition is filed and the unfortunate part is that although it is pending before this Court for more than ten months and a period of one year has passed since the filing of the refund application, yet no steps have been taken in this regard by the authorities of the Commercial Taxes Department including the Deputy Commissioner, Commercial Taxes.

In such view of the matter and for the present we direct the Deputy Commissioner, Commercial Taxes, Patna Central Circle, Patna to act on the refund application dated 25.04.2018 and dispose of the same within a period of eight weeks from the date of receipt/production of a copy of this order.

With the direction above, the writ petition is allowed.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

mrl./-

AFR/NAFR	NAFR
CAV DATE	N.A.
Uploading Date	09/05/2019
Transmission Date	N.A.

