IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.22799 of 2018

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M/s Baba Hans Construction Pvt. Ltd. , a Company registered under the provisions of the Companies Act, 1956 having its office at Plot No. 163, Near Bhola Apartment, Anandpuri, West Boring Canal Road, Patna, through its namely Satendra Kumar Singh Son of Shri Jagdish Prasad Singh, Resident of Plot No. 163, Bhola Apartment, Anandpuri, West Boring Canal Road, Patna-800001 .

... ... Petitioner/s

Versus

1. The State Of Bihar through Principal Secretary-cum-Commissioner, Commercial Taxes Department, Govt. of Bihar, Patna
2. The Commissioner, Commercial Taxes Department, Government of Bihar, Patna
3. The Additional Commissioner, Commercial Taxes Department, Patna West Circle, Patna.
4. The Assistant Commissioner, Commercial Taxes, Patna West 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.

This writ petition is filed for a direction to the respondent authorities including respondent no.3-Additional Commissioner of Commercial Taxes, Patna West Circle, Patna to refund the excess tax deposited by the petitioner under the Bihar VAT Act, 2005 for the period 2016-17 to the tune of Rs.1,40,14,383/- as reflected in the refund application enclosed at Annexure-3.

It is stated by Mr. Chaturvedi, learned counsel representing the petitioner, that the refund application under Section 68 of the Bihar Value Added Tax Act, 2005 has been filed on 06.07.2018 it has not been disposed of as yet. Hence this writ petition.

Mr. Chaturvedi further submits that although the excess deposit of tax was to the tune of Rs.1,61,43,910/- as per Annexure-1 but a sum of Rs.21,29,527/- by way of entry tax as reflected in Annexure-2 has been adjusted against the excess tax paid by the petitioner and thus the refund amount as reflected at Annexure-1 has been decreased in the claim application at Annexure-3 to read Rs.1,40,14,383/-.

Having heard learned counsel and for the present, we direct the Additional Commissioner of Commercial Taxes, Patna West Circle, Patna to act on the refund application dated 06.07.2018 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	13/05/2019
Transmission Date	N.A.