

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18369 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 Jaiswan, Son of Ram Nandan Lal, Resident of Road No. 2A/51, 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.

This writ petition is filed for a direction to the respondent authorities including respondent no.3-Deputy Commissioner of Commercial Taxes, Patna Central Circle, Patna to refund the excess tax deposited by the petitioner for the period



2009-10 to the tune of Rs.4,01,166/- as reflected in the demand notice enclosed at Annexure-1.

It is stated by Mr. Chaturvedi, learned counsel representing the petitioner, that although refund application under Section 68 of the Bihar Value Added Tax Act, 2005 has been filed in 2018 it has not been disposed of as yet. Hence this writ petition.

Learned counsel for the petitioner admits that though the refund application has been filed in the prescribed form but the copy thereof has been misplaced.

In such view of the matter and for the present we direct the Deputy Commissioner, Commercial Taxes, Patna Central Circle, Patna to examine the grievance of the petitioner and pass appropriate order 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.

