IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16543 of 2019

M/s Shailendra Singh, aged 59 years, male, S/o Lt. Sidheshwar Prasad Singh, R/o Lakhibag, Post and P.S.- Mufasil Manpur, Dist- Gaya- 823003 At and P.O.- C/A16, P.C. Colony, Lohiya Nagar, Kankarbagh, P.S.- Kankarbagh, Patna- 20. ... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary of Finance, Govt. of Bihar, Patna.
2. The Principal Secretary, State Tax, Bihar, New Secretariat, Bailey Road, Patna.
3. The Additional Commissioner of State Tax (then JCCT), Patna West Division, Antaghat, Patna-1.
4. The Joint Commissioner of State Tax (then DCCT), Patna South Circle, Antaghat, Patna-1.
5. The Treasury Officer, Patna.

... ... Respondent/s

Appearance :
For the Petitioner/s : Mr. S. B. Singh, Advocate
For the Respondent/s : Mr. Sriram Krishna, Advocate
AC to SC 11

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 13-01-2020 Petitioner has prayed for the following relief(s):-

> "For issuance of writ in the nature of mandamus or any other writ or writs, quash the impugned notice dated 31.12.2018 U/s 31 VAT Act from 2013-14 to 15-16, which is without jurisdiction and further direction or directions may be given to the respondents to allow the credits to the equal amount which was deducted in the form of VAT/WCT i.e. tax at source for which from C-II certificate has been issued to the petitioner and confirmed earlier and submitted before the respondents as well as Return was

> assessed and excess demand for refund the same claimed amount to the petitioner after adjustment of if any others dues of 2013-14 & 2015-16 along with statutory interest @ 9% or any other relief or reliefs for which petitioner is entitled for.”

The issue is only with regard to the accounting of the amount due to or payable by the petitioner. This can easily be done by the petitioner approaching the authorized officer under the Act.

Learned counsel for the respondents states that in the event, petitioner approaches the said Officer, the issue shall be considered and decided, expeditiously, in accordance with law, and positively within a period of six months, before which date, we are hopeful that all assessment proceedings would be completed.

The writ petition stands disposed of with the aforesaid liberty.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

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