

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18641 of 2018

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S D B- S P S (J V), a Joint Venture between Som Datt Builders Private Limited & SP Singla Constructions Pvt Ltd. Having its office at 56-58, Community Centre, East of Kailash, New Delhi 110065 through its Authorised Signatory Nagendra Kumar Chaudhary, Son of Nand Lal Chaudhary, Resident of G1, Brahamsthan Gali, Jagdamba Palace, Sheikhpura Bagicha, Rukunpura, B.V. College, Danapur, Police Station- Rupuspur, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals), Central Division, Patna.
3. The Deputy Commissioner of Commercial Taxes, Central Division, Patna.
4. The Assistant Commissioner of Commercial Taxes, Central Division, Patna.
5. The Treasury Officer, Patna, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s :

For the Respondent/s : Mr. Vikash Kumar- SC11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

7 22-02-2021

Petitioner has prayed for the following relief(s):

i] For issuance of a writ in the nature of mandamus directing the respondents to refund the amount of Rs. 10,38,574 along with statutory interest for the assessment year 2015-16 in view of the Refund Payment Order dated 13.02.2018 issued in Form C-VI passed by the Joint Commissioner of Commercial Taxes, Central Division, Patna;

ii] And/or for any other relief[s] for which the



Petition may be found entitled to in the facts & circumstances of the present case.”

On 09.02.2021, we have passed the following order:-

“Learned counsel for the petitioner to complete his instructions as also file rejoinder, if so required.

Needful be positively done within one week.

Shri Vikash Kumar, learned Standing Counsel No. 11, states that the present petition has become infructuous, inasmuch as, proceedings under Section 31 of the Act stands initiated and petitioner stands directed to appear before the Court on 10.02.2021.

As prayed for, list on 22nd of February, 2021 through Virtual Mode.”

Shri Vikash Kumar, learned Standing Counsel No. 11, states that the petitioner has been appearing before the appropriate authority and pursuing the matter. He has appeared on 10.02.2021 as well as on 18.02.2021 and that the competent authority is seized with the matter. Also, the order in the pending proceedings is likely to be passed on or before 31.03.2021.

Statement is accepted and taken on record.

In view of the same, we dispose of the present petition reserving liberty to the petitioner to revive the same or pursue the remedies as per law.

We clarify that we have not expressed any opinion on



the merits of the matter and all questions of facts and law shall remain open.

Interlocutory application, if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

sujit/-

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