

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No. 9948 of 2020

JSR Construction Pvt. Ltd. A company registered under the provisions of companies Act, 1956, having its office at Orn Nirmala Apartment, Nageshwar Colony, Patna, through its authorized representative Mukesh Kumar Singh, (Male) aged about 45 years, Son of Late Bhagya Narayan Singh, Residence of Road No. 6, Rajiv Nagar, Patna- 800024.

-Versus-

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

..... Respondents

Appearance :

For the Petitioner/s : Mr. Akash Chaturvedi, Advocate
For the Respondent/s : Mr. Vivek Prasad, G.P. 7

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 24-06-2021

Petitioner has prayed for the following relief(s):



- I. For issuance of writ in the nature of mandamus directing the respondent to refund the amount to the tune of Rs. 42,66,732/- which has been paid in excess and for which the tax liability under the Bihar Vat Act, 2005 for the period 2013-14 with statutory interest if any at the same has not been paid by the respondent in spite of application filed by the petitioner in statutory form till date.
- II. For any other relief/s to which the petitioner is found entitled to in facts and circumstances of the present case.

Shri Vivek Prasad, learned Government Pleader No. 7, under instructions from Mr. Prashant Jha, states that the application for refund already stands processed and has been sent to the Government Treasury for authentication/verification and within next four weeks the entire process shall be completed and the amount positively refunded to the petitioner, in terms of the prayer made.

Statement accepted and taken on record.



As such, petition stands disposed of in the following terms:-

(a) Within four weeks from today, petitioner's application for refund shall positively be processed and the amount refunded to the petitioner;

(b) Liberty reserved to the petitioner to approach the Court, if the need so arises;

(c) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(d) We are hopeful that as and when petitioner takes recourse to such remedies, before the appropriate forum, the same shall be dealt with, in accordance with law, with a reasonable dispatch;

(e) We have not expressed any opinion on merits and all issues are left open;

The instant petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

Learned counsel for the respondents undertakes



to communicate the order to the appropriate authority
through electronic mode.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/PKP-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	

