IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8878 of 2019

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M/s K.K. Builder Pvt. Ltd., through its Director Vikash Singh, Age- 42 Yrs, S/o Lt. K.K. Singh, Local Office at and P.O. and P.S.- Khutauna, District- Madhubani.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, New Secretariat, Bailey Road, Patna.
2. The Additional Commissioner of State Tax, Darbhanga Division, Darbhanga.
3. The Joint Commissioner of State Tax, Jhanjharpur Circle.
4. The Deputy Commissioner of State Tax, Then Assistant Commissioner of State Tax, Jhanjharpur Circle, District- Madhubani.
5. The Assistant Commissioner, State Tax, Jhanjharpur Circle.
6. The Treasury Officer, Jhanjharpur, District- Madhubani.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 11733 of 2019

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M/s K. K. Builder Pvt. Ltd. A Company registered under the Companies Act, 1956 having its Local Office at Khutauna, Jhajjharpur, District- Madhubani, Bihar through its Managing Director Vikas Singh,

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, New Secretariat, Patna.
2. The Additional Commissioner of State Tax Darbhanga.
3. The Special Commissioner of State Tax Darbhanga.
4. The Joint Commissioner of State Tax Jhanjharpur Circle, Madhubani.

... ... Respondent/s

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Appearance :

(In Civil Writ Jurisdiction Case No. 8878 of 2019)

For the Petitioner/s : Mr. Rakesh Kumar Singh, Advocate

For the Respondent/s : Mr. Vikash Kumar, SC - 11

(In Civil Writ Jurisdiction Case No. 11733 of 2019)

For the Petitioner/s : Mr.Rakesh Kumar Singh, Advocate

For the Respondent/s : Mr.Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

8 10-02-2021 Re. CWJC No. 8878 of 2019

The petitioner has prayed for the following relief/s :-

> "for refund the assessed excess amount to the tune of Rs.26,19,378/- U/s 68 of the VAT Act, for the assessment period of 2009-10, under the time barred proceeding along with statutory interest as per the section 70 of the VAT, Act, 2005, because the respondent ACST the then ACCT, Jhanjharpur circle assessed the Return as per objection raised in Para-1 of Inspection Report No.-54 of 2013-14 by the team of A.G. Bihar for the period of 2009-10 in the year of 2013 and issued demand notice without adjustment of C-II amount of Rs.51,39,808.00 which amount has been deducted from the gross bill of the petitioner by Engineer In Charge and deposited in Govt. Treasury."

Mr. Rakesh Kumar Singh, learned counsel for the petitioner states that during the pendency of the present writ application, the respondent authorities have passed an order and, as such, with the passage of time, the present writ petition has become infructuous. However, liberty be granted to the petitioner to challenge the said order.

Prayer is allowed.

This writ petition stands disposed of with the liberty aforesaid.

Re. CWJC No. 11733 of 2019

The petitioner has prayed for the following relief/s :-

> "to refund the amount of Rs.9,94,036/- as claimed in the annual return of assessment year 2010-11, to the equal amount paid in the form of input tax credit as well as the amount deducted in the form of WCT i.e. tax at source, for which C-II certificate were issued to the petitioner and same was deposited in the concerned Govt. treasury by the person deducted the said tax or in another way it is stated that to refund the excess amount paid by the petitioner as claimed in the annual return."

We find that the interest of justice would be best served, if the petitioner will approach the concerned respondent authority, venting out his grievances.

We are sure that the petitioner's request shall be considered, per law expeditiously and preferably, on or before 31st March, 2021.

This writ petition stands disposed of in the above terms.

(Sanjay Karol, CJ)

(S. Kumar, J)

Ashwini/-

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