

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.943 of 2021

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M/s Balajee Mini Steels and Re-Rolling Pvt. Ltd., A Company registered under Indian Companies Act, 1956 having its Office at 603, Luv-Kush Tower, Exhibition Road, Patna- 800001 through its Director Pradeep Kumar Sahewal, Son of Laxmi Chand Sahewal, Male, Aged about years, Resident of 705, Surya Bihar Apartment, Exhibition Road, Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Commercial Taxes Department, Government of Bihar, Patna.
2. The Principal Secretary, Industries Department, Government of Bihar, Patna.
3. The Director Industries, Government of Bihar, Patna.
4. The State Investment Promotion Board, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Mrigank Mauli, Advocate Mr. Prince Kumar Mishra, Advocate
For the Respondent/s	:	Mr. Subhash Prasad Singh, GA 3

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

(Per: HONOURABLE THE CHIEF JUSTICE)

4 30-11-2021 Petitioner has prayed for the following relief(s):

“a) For issuance of writ in the nature of mandamus directing and commanding upon the respondent authorities to reimburse the Petitioner Company subsidy under the heading of Value Added Tax (for brevity referred as “VAT”) in terms of Clause 3(i) of the Industrial Incentive Policy-2011 (hereinafter referred as “Industrial Policy”).

b) For issuance of writ in the nature of mandamus, directing and



commanding upon the respondent authorities, to grant Electricity Duty to the Petitioner Company in terms of Clause 2(vi) under Industrial Incentive Policy-2011.

c) For issuance of writ in the nature of mandamus, directing and commanding upon the respondent authorities to grant State Investment Promotion Board (for brevity referred as “SIPB”) approval to the proposal of petitioner, which has been made on 05.02.20216.

d) For holding and declaring that the inordinate delay in reimbursement of VAT and Electricity Duty in terms of the Bihar Industrial Incentive Policy, 2011, to the Petitioner Company even after making the entire investment is unjust, illegal and arbitrary.

e) For any other relief to which the Petitioner may be entitle.”

Shri Subhash Prasad Singh, learned GA 3 for the State, states that the petition can be disposed of with the direction to the competent authority to consider and decide the petitioner's case in accordance with law.

It is not disputed that petitioner has filed an application for approval of S.I.P.B. dated 4th of February, 2016 (Annexure-P/3).

As prayed for by the learned counsel appearing for the State, petition is disposed of with the direction to the respondent



No. 4, namely The State Investment Promotion Board to positively decide the petitioner's application in accordance with law within a period of three months.

All issues of fact and law are left open.

Liberty reserved to the petitioner to place on record additional material in support of the application.

Order passed assigning reasons shall be supplied to the petitioner. Liberty also reserved to the petitioner to take recourse to such other remedies as are otherwise available in accordance with law.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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