IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No. 2495 of 2021

==

M/s Yatri Vihar Hospitality Pvt Ltd., a private limited company incorporated under the provisions of The Companies Act, 1956, having its registered office at 61, Road No. 8B, Rajendra Nagar, Patna (Bihar) – 800016, through its Director, Sri Atul Roy s/o late Dr. B.N. Roy resident of M-34 (old), P.O. Adityapur, P.S. - Adityapur, District- Saraikela Kharsawan. Jharkhand

.... Petitioner/s

-Versus-

1. The State of Bihar, through the Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna
2. The Principal Secretary, Department of Industries, Government of Bihar, Patna
3. The Development Commissioner-cum-Chairman, State Investment Promotion Board, Bihar, Patna
4. The Principal Secretary, Industries Department, Government of Bihar, Patna
5. The Director of Industries, Department of Industries, Government of Bihar, Patna
6. The Director, Technical Development, Department of Industries, Government of Bihar, Patna

.... Respondents

==

Appearance :

For the Petitioner/s : Mr. Ankit Katriar, Advocate
For the Respondent/s : Mr. Vikash Kumar, S.C. 11

==

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 : 26-05-2021

Learned counsel for the parties desire the matter be taken up today.

Petitioner has prayed for the following relief(s):

> "A. For issuance of Writ in the nature of Mandamus directing the Respondent Authorities to reimburse the petitioner company subsidy against Stamp Duty & Registration Fees for transfer of land in terms of Clause 1 of the Bihar Industrial Incentive Policy, 2011 amounting to Rs. 39,65,125/- inasmuch as the same is being denied for legally unsustainable and misconceived reason of non approval of the investment proposal by the "Competent Authority"
> B. For issuance of Writ in the nature of Mandamus directing the respondents to reimburse the petitioner company subsidy under the heading of Value Added Tax (for brevity "VAT") / Central Sales tax (for brevity "CST") / Goods and Services Tax (for brevity "GST") / Bihar tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 (for brevity "Bihar Entry Tax") in terms of Clause 3(i) of Industrial Policy for the period of 26.07.2015 to 16.07.2020 amounting to Rs. 2,99,35,835/- inasmuch as the same is being denied on the legally unsustainable and misconceived reason of non-approval of the investment proposal by the "Competent Authority"
> C. For issuance of Writ in the nature of Mandamus directing the respondents to grant the benefit of reimbursement of the admissible VAT/CST/GST/Entry Tax in terms of Clause 3(i) of the Bihar Industrial Incentive Policy, 2011 for a period of 10 years from the date of coming into commercial production, i.e., from 16.07.2015 inasmuch as the same is being denied on the legally unsustainable and misconceived reason of non-approval of the investment proposal by the "Competent Authority", and further be pleased to direct the respondent State to allot and disburse appropriate funds to the Commercial Taxes

Authorities for its onward disbursement to the petitioner company.

D. For a direction to the respondent Department of Industries, Government of Bihar for grant the incentive of Capital Investment Subsidy on investment of Plant & Machinery in terms of Clause 2(vii) of the Industrial Policy amounting to Rs. 1,75,04,200/- and to grant the other following incentives promised under the Industrial Policy:

i. investment on Plant & Machinery purchased for Captive Power Generation, i.e., D.G. Set in terms of Clause 2(v) to the tune of Rs. 26,90,515/-

ii. Exemption from Monthly Minimum Charges/Minimum Bases Energy Charges, etc. in terms of Clause 2(vi) of the said policy for the period of 01/07/2015 to 01/09/2020 to the tune of Rs. 30,06,459/-;

iii. Reimbursement of Electricity Duty for the period of 01/07/2015 to 01/09/2020 to the tune of Rs.12,35,253/41

E. For holding that the inordinate delay in reimbursement of VAT/CST/GST/Entry Tax in terms of Industrial Policy to the petitioner company even after making the entire investment as well as grant of approval of State Investment Promotion Board (for brevity 'SIPB'), Bihar, Patna is unjust, illegal and arbitrary.

F. For granting appropriate interest on the aforesaid outstanding payments due to the petitioner

G. For a direction to the Respondent Authorities for grant of subsidies at the earliest to the petitioner company.

H. For any other relief(s) for which the petitioner may be found entitled to in the facts & circumstances of the present case"

Learned counsel for the petitioner prays for and is permitted to withdraw the petition and the applications with liberty to file afresh on the same and subsequent cause of action.

Permission granted.

As and when such application is filed, it shall be listed on priority basis.

The petition stands disposed of as withdrawn with the liberty aforesaid.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/PKP-

AFR/NAFR	
CAV DATE	
Uploading Date	27.05.2021
Transmission Date	