IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17223 of 2021

M/s Gurukripa Wovensack Private Limited a Company incorporated under the provisions of Companies Act, 1956, having its registered office at J-12/120, Dhoop Chandi, Chetganj, Varanasi (Uttar Pradesh) and its Production Unit at Kuradi, Durgawati, Kaimur (Bhabhua) through its Authorised Signatory namely Dinesh Chandra Jain, aged about 66 years, Male, son of Shri Uday Chandra Jain, Resident of 120-B, Lane No. 11, Ravindrapuri, Hindu Vishwa Visyalay P.S. and Dist. Varanasi (Uttar Pradesh).

... ... Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
2. The Principal Secretary-cum-Commissioner, Commercial Taxes Department now known as Department of Commercial Taxes (State), Government of Bihar, Patna.
3. The Principal Secretary, Department of Industry, Government of Bihar, Patna.
4. The Principal Secretary, Department of Energy, Government of Bihar, Patna.
5. The Director of Industries, Department of Industry, Government of Bihar, Patna.
6. The Deputy Commissioner of Commercial Taxes now known as Joint Commissioner of State Taxes, Patna Special Circle, Patna.
7. The General Manager, District Industry Center, Kaimur (Bhabhua).

... ... Respondent/s

Appearance :
For the Petitioner/s : Mr. S.D.Sanjay, Sr. Advocate
Mr.Mohit Agarwal, Advocate

For the Respondent/s : Mr.Vivek Prasad, GP-7

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

Date : 06-10-2021

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Petitioner has prayed for the following reliefs:-

i] For issuance of direction upon the Respondent Commissioner of State Taxes as also the Joint Commissioner of State Tax, Patna Special Circle, Patna and any other competent authority responsible to release, to disburse 80% Reimbursement of the amount of admitted State GST from the period July 2017 to June 2021 and onwards deposited by the Petitioner Company, in terms Clause 3 of the Industrial Incentive Policy, 2011 as the same has been abruptly denied after implementation of GST law in most arbitrary and illegal manner by the Respondents;

ii] For a declaration that the Respondent cannot withhold the reimbursement of 80% of the amount of admitted State GST deposited by the Petitioner by way of an aid or subsidy in view of the solemn promise made by the State in the Industrial Policy Resolution, 2011 after finding the Petitioner entitled for the same and extending the benefit of other incentives;

iii] For a direction to the Respondents for grant of incentives at the earliest to save the Petitioner's unit as it is suffering due to denial of 80% reimbursement of the amount of State GST deposited by the Petitioner; and/or for any other relief[s] for which the Petitioner may be found entitled to in the facts & circumstances of the present case.

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After the matter was heard for some time, Shri S.D.Sanjay, learned senior counsel for the petitioner, submits that petitioner shall be content if a direction is issued to the appropriate authority for disposal of the application (Annexure-10, page 69), which is pending before the authority.

Shri Vivek Prasad, learned GP-7, has no objection to the same.

As such, present petition, without expressing any opinion on merits and leaving all questions of law and facts open, stands disposed of with a direction to the Respondent No(s). 2/3, namely, The Principal Secretary-cum-Commissioner, Commercial Taxes Department now known as Department of Commercial Taxes (State), Government of Bihar, Patna/ The Principal Secretary, Department of Industry, Government of Bihar, Patna before whom, the application, Annexure-10 is pending, to consider and decide the same expeditiously and preferably within a period of four months from today.

Liberty reserved to the petitioner to place additional materials before the authority concerned, if so required and desired.

Learned counsel for the respondents undertakes to communicate the order to the appropriate authority through

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electronic mode.

Interlocutory application, if any, stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/-

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Transmission Date	

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