

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17599 of 2021

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M/s Commercial Steel Engineering Corporation, a partnership firm having its business office at 13/1 Industrial Estate, Patliputra, Patna- 800013 through its authorised representative namely Deepak Kumar Agrawal, male, aged about 54 years, Son of Sri Gopal Krishna Agrawal, Resident of Flat No.- 4G, Sakaars Gulmohar Greens, Vijay Singh Yadav Path, Gulmohar Road, Mohiuddin Chak, Patna- 801503.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Joint Commissioner of State Taxes, Patliputra Circle, Patna.
3. The Deputy Commissioner of State Taxes, Patliputra Circle, Patna.
4. The Assistant Commissioner of State Taxes, Patliputra Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Advocate

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

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 06-10-2021

Petitioner has prayed for the following relief(s):-

“For a direction upon the respondents to grant refund of the input tax credit for a sum of Rs. 24,40,565/- with interest which has been lying due with the respondents and the application for refund of which filed in form A-XIV dated 22.08.2017 is pending before the respondents since long without any reasonable cause and for grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case.”



Shri Gautam Kumar Kejriwal, learned counsel for the petitioner, states that he shall again approach the authority concerned seeking refund of the amount in accordance with law by filing a representation/application.

Shri Vivek Prasad, learned G.P.-7, states that as and when any such application is moved, the same shall be considered and appropriate order passed within a period of two months from the date of its filing along with a copy of this order, in accordance with law.

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

(a) Petitioner shall approach the authority concerned within a period of four weeks from today for redressal of the grievance(s);

(b) The authority concerned shall consider and dispose it of expeditiously by a reasoned and speaking order preferably within a period of two months from the date of its filing along with a copy of this order;

(c) Needless to add, while considering such representation, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties;



(d) Liberty reserved to the petitioner to approach the Court, if the need so rises subsequently on the same and subsequent cause of action;

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

The petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/-

AFR/NAFR	
CAV DATE	
Uploading Date	08.10.2021
Transmission Date	

