# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.18088 of 2021**

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M/s East-North Interconnection Company Limited a Public Limited Company registered under the Companies Act having its corporate office at Unit No. 101, First Floor, Windsor, Village- Vidyanagri Marg, Santacruz (East), Mumbai (Maharastra) and principal place of Business at Budha Dental College Road, Chitragupta Nagar, Lohia Nagar, Patrakar Nagar, Patna through its Power of Attorney holder namely Rajani Kumar Chinnari, aged about 48 years, Male, Son of Shri Janardhan Rao Chinnari, Residing at Joura Street, P.S.- Brahmpur Sadar, Distt- Ganjam (Odisha).

... ... Petitioner/s

Versus

1. The State of Bihar through Principal Secretary-cum-Commissioner of Commercial Taxes now known as Department of State Tax, Bihar, Patna.
2. The Principal Secretary-cum-Commissioner of Commercial Taxes now known as Department of State Tax, Bihar, Patna.
3. The Deputy Commissioner of Tax (State), Patliputra Circle, Patna.
4. The Joint Commissioner of Tax (State), Patliputra Circle, Patna.
5. The Assistant Commissioner of Tax (State), Patliputra Circle, Patna.

... ... Respondent/s

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**Appearance :**

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

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

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE A. M. BADAR**

**ORAL JUDGMENT**
**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 27-10-2021**

Heard learned counsel for the parties.

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

i] For issuance of Writ in nature of mandamus directing the respondent to refund the excess of the tax amount realized from the petitioner/paid in connection with the financial year2012-2013 which total amounts to Rs.82,62,315/-;

ii] For issuance of a Writ in nature of mandamus directing the respondent to refund the excess amount of tax realized/paid by the petitioner in connection with the financial year 2012 – 13 with interest at the rate of 6% per annum in terms of Section 70 of the Bihar Value Added Tax Act, 2005;

iii] For any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances in this case.

Shri Vikash Kumar, learned Standing Counsel No. 11 states that the petitioner's case for refund shall be considered and decided expeditiously, and preferably within a period of four weeks from today, complying with the principles of natural justice. He clarifies that the application shall be processed in terms of, and under Chapter XI of the Bihar Value Added Tax Act, 2005.

Statement accepted and taken on record.

We clarify that we have not expressed any opinion on merits and all questions of fact and law are open to be decided by the authorities in accordance with law. Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in law, including approaching this Court on the same and subsequent cause of action.

The instant petition sands disposed of in the aforesaid terms.

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

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

**(Sanjay Karol, CJ)**

**(A. M. Badar, J)**

P.K.P./Amrendra

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| **AFR/NAFR** | |
| **CAV DATE** | |
| **Uploading Date** | 28.10.2021 |
| **Transmission Date** | |