

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18020 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 (Maharashtra) 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 Joursa 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. Parul Prasad, 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 year 2011-2012 which total amounts to Rs.5,56,74,858/-;
- 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 2011 - 12 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 stands 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

AFR/NAFR	
CAV DATE	
Uploading Date	28.10.2021
Transmission Date	

