IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19271 of 2021

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M/s S.P. Singla Construction Pvt. Ltd., having its office at 601, Kumar Tower, Boring Road, Patna through Nagendra Kumar Chaudhary (male) aged about 51 years, R/o G-1, Brahamsthan Gali, Jagdamba Palace, Sheikhpura Bagicha, Danapur, P.S.- Rupaspur, District- Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Govt. of India, New Delhi.
2. The Commissioner-cum-Principal Secretary, Commercial Taxes Department, Govt. of India, New Delhi.
3. The Joint Commissioner of Commercial Taxes, General Department, Patna.
4. The Deputy Commissioner of Commercial Taxes (Special), Anchal- Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s : Dr. Krishna Nandan Singh, ASG
Mr. Anshuman Singh, Sr. S.C. CGST & CX
Mr. Vikash Kumar, SC-11

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

Date : 22-11-2021

Heard learned counsel for the parties.

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

i) To issue an appropriate writ/order/direction in the nature of *Mandamus* directing the Respondents to refund Rs. 3,70,17,700/- (Three Crores Seventy Lacs Seventeen Thousand and Seven Hundred Only) paid in excess by the Petitioner towards liability of Value Added Tax and Entry Tax along with appropriate interest;

ii) To issue an appropriate writ/order/direction in the nature of *Mandamus* directing the Respondent No. 3 to dispose the representation dated ______ made by the Petitioner for counter signature of Respondent No. 3 on Adjustment Voucher No. 15/2018-19 and Tax Refund Voucher No. 24/2018-19;

iii) To any other relief or reliefs for which the Petitioners is found entitled to in the facts and circumstances of the case.

Mrs. Archana Sinha, learned counsel appearing on behalf of the petitioner states that petitioner shall approach Respondent No. 3/4, namely the Joint Commissioner of Commercial Taxes, Central Department, Patna/the Deputy Commissioner of Commercial Taxes (Special), Anchal-Patna within a period of two weeks from today, seeking refund of the amount due and admissible to the petitioner.

Shri Vikash Kumar, learned Standing Counsel No. 11 states that as and when any such request, as per rules, is received, the same shall positively be decided within a period of four weeks. Also, the matter shall be taken up with the appropriate authority for release of the amount in the event of the application being disposed of in the affirmative.

Statement accepted and taken on record.

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

(a) Petitioner shall approach Respondent No. 3/4, namely the Joint Commissioner of Commercial Taxes, Central Department, Patna/the Deputy Commissioner of Commercial Taxes (Special), Anchal-Patna within a period of two weeks from today, seeking refund of the amount due and admissible to the petitioner;

(b) The said respondents shall positively decide the application/representation within a period of four weeks from the date of its filing along with a copy of this order;

(c) Also, the matter shall be taken up with the appropriate authority for release of the amount in the event of the application being disposed of in the affirmative.

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

(e) Equally, liberty is reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law;

(f) Liberty reserved to the petitioner to approach the

Court, if the need so rises subsequently on the same and subsequent cause of action;

(g) 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)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	23.11.2021
Transmission Date	