

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.20611 of 2021**

=====

Tirupati Commodities Pvt. Ltd. a registered Company having its Factory Unit at Industrial Area, Maranga, Purnea through Kumar Rajesh Male aged about 51 years Son of Late Suresh Chandra Prasad resident of Chapra Colony, New Jakkanpur, PO and GPO-Patna-01 Presently residing at Shreepalpur, Near Girls School, Punpun, P.S.-Patna-804453.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Cum Commissioner Department of Industries, Vikas Bhawan, Bailey Road, Patna.
2. The Director, Department of Industries, Patna Bihar.
3. The General Manager, District Industries Centre, Purnea.

... .. Respondent/s

=====

**Appearance :**

For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Advocate  
For the Respondent/s : Mr.Abbas Haider ( SC 6 )

=====

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

**Date : 20-12-2021**

Petitioner has prayed for the following relief(s):

- I. For issuance of a writ or order or direction upon the respondents to process the online application submitted by the petitioner on 07.01.2019 in the Department of Industries, Bihar seeking reimbursement of tax under Bihar Value Added Tax Act, 2005;
- II. For issuance of a writ order or direction upon the respondent Department of Industries to issue necessary directions to the Department of State taxes and its authorities at Purnea to refund/reverse the amount of tax deposited by the petitioner since the year 2015 till the date of entitlement;
- III. For issuance of a writ order or direction upon the respondents to issue necessary directions to the concerned departments and



authorities for extending the benefit of all such incentives available under the Bihar Industrial Incentive Policy, 2011 (hereinafter referred to as the policy for short);

- IV. For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of the case;

Shri Gautam Kumar Kejriwal, learned counsel for the petitioner, states that certain amount in terms of the Bihar Industrial Incentive Policy, 2011 already stands paid to the petitioner. As such, petitioner shall be content if the petition is disposed of with liberty granted to the petitioner to approach the authority concerned by filing a representation within a period of four weeks, with a direction to the authority concerned to consider and decide the same within a period of four weeks from the date of its presentation.

Prayer allowed.

Without expressing any opinion on merits of the claim, petition is disposed of with the liberty aforesaid. All issues on facts and law are left open.

Needless to say that while considering such request, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

If aggrieved by the said order, the petitioner shall



have liberty to approach this Court by way of separate petition(s), if so required and desired.

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

We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch.

The petition stands disposed of in the aforesaid terms.  
Interlocutory application, if any, shall also stand disposed of.

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

K.C.Jha/-

|                   |            |
|-------------------|------------|
| AFR/NAFR          |            |
| CAV DATE          |            |
| Uploading Date    | 22.12.2021 |
| Transmission Date |            |

