IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11474 of 2021

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M/s Platinum Ispat Industries Private Limited, A Company registered under Indian Companies Act, 1956- having its registered Office at, Om Sai Villa, Block-A, Kankarbagh, Patna- 800020, through its Director, Ashok Kumar Agrawal, Gender- Male, Aged about- 57 years, Son of Late Santlal Agrawal, resident of 407, Kailash Apartment, Purani Bypass Bahadurpur, P.O. and P.S.- Kankarbagh, Patna, Bihar, PIN- 800020.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Industries, Government of Bihar, Patna.
2. The Principal Secretary Industries Department, Government of Bihar, Patna.
3. The Director Industries Department of Industries, Government of Bihar, Patna.
4. The Director (Technical) Development Department of Industries, Government of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Mrigank Mauli, Sr. Advocate Mr. Venkatesh Kirti, Advocate Mr. Sanjay Kumar, Advocate Mr. Vinay Mistry, Advocate
For the Respondent/s	:	Mr. Rajiv Roy, GP-1

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

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/Hon'ble Judges through Video Conferencing from their residential offices/residences. Also the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 24-01-2022

Heard learned counsel for the parties.

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

"a) For issuance of order/orders, direction/directions or writ/writs in the nature of mandamus directing the Respondent State to admit the Petitioner Company to the benefit of reimbursement of the admissible value Added Tax/Central SalesTax/Entry Tax ('VAT/CST/ET', for short) in terms of clause 3 (i) of the Industrial Incentive Policy-2011 (hereinafter referred to as 'the Policy') -from the date of coming into Commercial Production, i.e. 09.04.2015 and in terms of the approval granted by the authorities prescribed under Memo No. 2446 dated 15.07.2011 and be further pleased to direct the Respondent State to allot and disburse appropriate fund to the Commercial Taxes Authorities for its onward disbursement to the Petitioner Company for the period of 01.0l.2016 to 30.06.2017 to the tune of Rs. 1,86,91,248/- (one Crore Eighty Six Lakh, Ninety One Thousand Two Hundred and Forty Eight Only).

b) For issuance of writ in the nature of Mandamus directing the respondents to extend the benefits for reimbursement of 80% of VAT amount deposited by the petitioner company till 30.06.2017 under Clause 3 (i) of the Industrial Incentive Policy-2011 - as the petitioner company had been admitted as an 'eligible unit' for reimbursement of VAT but the same has been illegally discontinued after Financial Year 2015-16.

c) For issuance of writ in nature of Mandamus directing the respondents to reimburse the admissible 'VAT/CST/ET' to the petitioner company in terms of Clause 3 (i) of the Industrial Incentive Policy-2011 and in terms of the Judgment dated 29.07 .2019 passed by the Hon'ble Division Bench of this Hon'ble Court in CWJC No. 12104 of 2018 (reported in 2020 (2) BLJ 55) which has been upheld and confirmed by the order of Hon'ble

> Supreme Court passed in the Special Leave Petition(civil) Diary No.43744 of 2019 dated 17.01.2020.
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> d) For issuance of such other order/orders, direction/directions, writ/writs which the Petitioner may be entitled to.”

It is brought to our notice that the decision rendered by a coordinate Bench of this Court in CWJC No. 12104 of 2018, titled as **M/s Sunny Stars Hotels Private Limited Vs. The State of Bihar & Ors,** has attained finality, inasmuch as, the Special Leave Petition preferred by the State stands dismissed by Hon’ble the Apex Court vide order dated 17.01.2020 passed in SLP (Civil) No. 43744 of 2021.

Parties agree that the petition can be disposed of.

Shri Mrigank Mauli, learned senior counsel for the petitioner, states that certain amount 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 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(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	25.01.2022
Transmission Date	