IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10394 of 2022

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Vinayak Bricks a partnership firm having its place of business at 3 B, 22-23, Sukhadia Nagar, Sriganganagar, Rajasthan- 335001 through its authorised representative namely Anil Kumar Ojha, male, aged about 30 years, S/o Jagdish Prasad Ojha, resident of Near Majisa Temple, Chopra Bari, Gangashahar, District- Bikaner, Rajasthan- 334401.

... ... Petitioner/s

Versus

1. The Bihar State Mining Corporation Ltd through its Managing Director, Bihar, Patna.
2. The Chief Executive Officer, Bihar State Mining Corporation Ltd, Bihar, Patna.
3. The General Manager, Bihar State Mining Corporation Ltd, Bihar, Patna.
4. The Company Secretary, Bihar State Mining Corporation Ltd, Bihar, Patna.
5. The Finance Officer, Bihar State Mining Corporation Ltd, Bihar, Patna.
6. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Advocate
Mr. Alok Kumar Jha, Advocate
Mr. Mukund Kumar, Advocate

For the Respondent/s : Mr.Vikash Kumar, SC-11
Mr. Naresh Dikshit, Spl. P.P. Mines

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 27-07-2022

Petitioner has prayed for the following relief(s):

> "(a) For issuance of a writ or order or direction in the nature of mandamus commanding the respondent Bihar State Mining Corporation Limited (hereinafter referred to as the Corporation for short) and its authorities to

issue tax invoice as per section 31 of the Central Goods and Services Tax Act 2017 (hereinafter referred to as the central act 2017 for short) paid by the petitioner for a sum of Rs.46,13,530/- and Rs.43,71,898/- against the auction sale of minerals made by the Corporation in the auction held on 28.11.2021 and 10.12.2021;

(b) For further issuance of a writ or order or direction upon the respondent corporation and its authorities to uphold the details of such tax invoice on the GST portal in order to make available the credit of the input tax paid by the petitioner along with the aforesaid auction amount;

(c) For holding and a declaration that the petitioner cannot be made to lose the benefit of input tax credit due to the defaults committed by the respondent corporation and its authorities in ensuring strict compliance of the provisions of section 16(2) (c), 31, 37, 39, 49 of the Central Act 2017;

(d) For issuance of a writ or order or direction restraining the respondent number 6 and its officers at local level from taking any coercive auction against the petitioner for any failure in compliance of the requirements of law under the central act 2017 for reasons of defaults committed by the Corporation and its authorities;

(e) For grant of any other relief or reliefs to which the petitioner is found entitled to in the facts and circumstances of the case.”

Shri Naresh Dikshit, learned Special P.P. for Mines, states that the grievances of the petitioner, as referred to vide communication dated 9th of April, 2022 (Annexure-10, page-76) shall be examined and all consequential action taken within a period of four weeks from today.

Statement accepted and taken on record.

Shri Gautam Kumar Kejriwal, learned counsel for the petitioner, states that the petitioner shall be content if the petition is disposed of accepting the statement referred to supra.

Petition is disposed of in the aforesaid terms.

Liberty reserved to the petitioner to take appropriate action, including filing of a fresh petition on the same and subsequent cause of action, should the need so arise.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS

AFR/NAFR	
CAV DATE	
Uploading Date	29.07.2022
Transmission Date	