IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21344 of 2021

M/s Prakash Udyog a proprietorship firm through its sole proprietor, Nikhil Singh, aged about 42 years (male), Son of Krishna Prasad Keshari, Resident of Jagat Kunj, East Boring Canal Road Alankar Business Centre, Buddha Colony, Patna Bihar 800001.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Industries, Government of Bihar, Patna.
2. The Principal Secretary, Department of Industries, Government of Bihar, 2nd Floor, Vikas Bhawan, Bailey Road, Patna- 800015.
3. The Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna.
4. The Additional Commissioner, Commercial Tax Department, Government of Bihar, Patna.
5. The Director, Technical Development, Department of Industries, Bihar, Patna.
6. The General Manager, District Industries Centre, Udyog Bhawan, East Gandhi Maidan, Patna.

... ... Respondent/s

Appearance :
For the Petitioner/s : Mr.Suraj Samdarshi, Advocate
For the Respondent/s : Mr.Vivek Prasad (G7)

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 : 04-01-2022

Petitioner has prayed for the following relief(s):

> "i) To issue an appropriate writ, order or direction in the nature of mandamus commanding the respondents to disburse VAT/GST reimbursement subsidy for which the petitioner is entitled to, in view of the promise made by the State Government under the Bihar

> Industrial Incentive Policy, 2006 and Bihar Industrial Incentive Policy 2006.
> ii) This Hon'ble Court may adjudicate and hold that the the petitioner is entitled to receive VAT/GST subsidy in accordance with Bihar Industrial Incentive Policy, 2006 and Bihar Industrial Incentive Policy, 2011.
> iii) This Hon'ble Court may adjudicate and hold that Bihar Industrial Incentive Policy, 2006 and Bihar Industrial Incentive Policy, 2011, having been issued by the State Government after approval by the cabinet, cannot be diluted by any of the Departments of the State, to deny any incentive promised therein.
> iv) This Hon'ble Court may adjudicate and hold that non-issuance of VAT/GST subsidy is hit by the principle of promissory estoppel and legitimate expectation.
> v) This Hon'ble Court may award the cost of litigation on account of the illegal and arbitrary actions of the Respondent Authorities.
> vi) To grant any other relief or reliefs which the Petitioner may be found entitled to in the facts and circumstances of the case."

Shri Vivek Prasad, learned G.P. 7, states that in view of the change in the policy, seeking reimbursement in terms of Bihar Industrial Incentive Policy, 2006/11, that of Department of Industries, Government of Bihar, the petitioner has to now apply through an on-line application which the petitioner has not so done.

Shri Suraj Samdarshi, learned counsel for the petitioner, states that the petitioner shall take all requisite steps, but a direction be issued to the authorities to consider and decide the application expeditiously for the petitioner's claim pertains to the year 2017 onwards.

None can have any objection to the same.

We dispose of the present petition on the following mutually agreeable terms:

(a) Petitioner shall move an appropriate application, shall file requisite application in terms of the Bihar Industrial Incentive Policy, 2006/11;

(b) The said application shall be processed and appropriate order passed in accordance with law within a period of three months from the date of filing of the application, complete in all respects.

Liberty reserved to the petitioner to take recourse to such steps as may be otherwise available on the same and subsequent cause of action, should the need so arise.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

AFR/NAFR	
CAV DATE	
Uploading Date	08.01.2022
Transmission Date	