IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16109 of 2022

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M/s Jai Mangla Steels Pvt. Ltd. a registered company under the provision of the Companies Act, 1956 having its registered office at B-32, Jagat Amrawati Apartment, Bailey Road, Patna through its one of the Directors namely Ajay Kumar, Aged about 60 years, Gender Male, Son of Late Bacheshwar Prasad Singh, Resident of Ward No. 23, Shri Krishna Nagar, Begusarai, P.S. Begusarai, District- Begusarai.

... ... Petitioner/s

Versus

1. The State of Bihar through the Cabinet Secretary, Government of Bihar, Patna.
2. The Principal Secretary-cum-Commissioner of State Taxes, Department of Commercial Tax, Government of Bihar, Patna.
3. The Principal Secretary, Department of Industries, Government of Bihar, Patna.
4. The Deputy Commissioner of State Taxes, Barauni, District- Begusarai.
5. The Director of Industry, Department of Industries, Government of Bihar, Patna.
6. The General Manager, District Industry Centre, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. S.D. Sanjay, Sr. Advocate Mr.Mohit Agarwal, Advocate
For the Respondent/s	:	Mr.Vikash Kumar (SC 11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(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.)

2 25-11-2022 Petitioner has prayed for the following relief(s):

"i) For issuance of the appropriate direction upon the Respondents for grant of 25%

reimbursement of VAT/Entry Tax deposited in the account of Government by the petitioner against its admitted VAT as promised under sub-clause (iii) under heading Entry Tax of Clause 3 of Industrial Incentive Policy, 2011 as the petitioner being presently working unit is entitled for the same;

ii) For a declaration the petitioner being a presently working unit is entitled for grant of reimbursement of 25% of VAT/Entry Tax deposited by the petitioner in the account of the Government for five continuous years as promised under sub-clause (iii) under heading Entry Tax of Clause 3 of the Industrial Incentive Policy, 2011;

iii) For holding the petitioner is being denied of its entitlement of the incentives promised under sub-clause (iii) under heading Entry Tax of clause 3 of the Industrial Incentive Policy, 2011 without any reasons and in violation of principle of legitimate expectation and promissory estoppels and/or any other relief or reliefs for which the petitioner may be found entitled to in the facts and circumstances of the present case.”

Inviting attention of the Bihar Industrial Incentive Policy, 2011 (hereinafter referred to as the “Industrial Policy”) (Annexure-2, page-25) (relevant Clause-iii, page-30, pertaining to entry tax), the eligibility certificate (Annexure-3, page-38), pass-book (Annexure-4, page-39) and on-line acknowledgment of application dated 05.01.2019 (Annexure-5, page-54), Shri S.D. Sanjay, learned Senior Counsel for the petitioner, states that the State is under an obligation to reimburse the amount in terms of the Industrial Policy towards V.A.T./Entry Tax deposited in the account of the Government.

We are of the considered view that interest of justice would be best met if the petitioner were to approach respondent No. 3, namely The Principal Secretary, Department of Industries, Government of Bihar, Patna inviting attention of all issues, subject-matter of the present petition.

Shri Vikash Kumar, learned S.C. 11, states that with the receipt of such request, the said respondent shall positively take a decision.

Let the needful be positively done within a period of two months.

Should the respondent find the petitioner eligible for reimbursement, the amount be remitted directly into the petitioner's account within a period of two months thereafter.

Needless to add, the authority shall pass a reasoned order.

Liberty reserved to the petitioner to take recourse to such other remedies as are otherwise available in accordance with law.

Petition is disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

K.C.Jha/DKS

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