

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19365 of 2013

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1. M/s Bains Security Services Defence Colony and Anr Son Of Late Mansa Ram Resident Of Defence Colony, Shahpur, P.O. Daudnagar, P.S. Shahpur, Patna, Bihar
 2. Ram Kumar Bains Son Of Late Mansa Ram Resident Of Defence Colony, Shahpur, P.O. Daudnagar, P.S. Shahpur, Patna, Bihar

... .. Petitioner/s

Versus

1. Bank Of Baroda and Anr G Block Bandar Kundra Complex, Bandra East, Mumbai, Maharashtra
2. The Deputy General Manager, Bank Of Baroda, Bihar Region, Anand Vihar, Iiird Floor, West Borng Canal Road, Patna

... .. Respondent/s

Appearance :

For the Petitioner :

For the Respondent:

**CORAM: HONOURABLE MR. JUSTICE SANJEEV
PRAKASH SHARMA**

ORAL JUDGMENT

Date : 28-03-2023

The petitioner by way of this writ petition has prayed as under:-

“(i) For the issuance of an appropriate writ, order/direction in the nature of Mandamus directing the Respondent Authorities of the Bank of Baroda (hereinafter referred to as the Bank) to forthwith release an amount of Rs. 11,86,814/- being the amount of Service Tax payable by the Bank to the Petitioner for the Services received by it during the period 20005 till 30.03.2011 which the bank has



refused to pay vide letters dated 08.02.2012 and 02.05.2012 (part of Annexure 4 series) on the ground that the agreements between the bank and the Peittioners did not specify that Service Tax was payable by the bank on the services rendered by the Petitioner No. 1 over and above the charge for the service mentioned in the agreements. This stand has been taken by the bank only for the services rendered by the Petitioner No. 1 in the Bihar Region and the bank has paid Service Tax tot he other similar service providers in the Bihar Region and also to the Petitioner No. 1 for the services provided to the bank in the Jharkhand Region.

(ii) For the issuance of an appropriate writ, order/direction commanding upon the Respondent Authorities of the Bank to pay interest @ 15% on the delayed payment of Service Tax till the date of actual payment since the authorities of the Bank have illegally not paid the Service Tax component to the Petitioners on account of which order dated 17.11.2011 has been passed by the Additional Commissioner, Central excise and Service Tax, Patna where under an amount of Rs. 20,27,480/- (Rs. 19,68,448/- as Service Tax + Rs. 39,621 as Eduction Cess and Rs. 19,410/- as S & H Education Cess) has been confirmed for recovery against Petitioner Nok. 1 for recovery and a Penalty of Rs. 20,27,480/- has also been imposed for non-payment of Service Tax.

(iii) For passing any other or further order(s) which this Hon'ble court may deem necessary and fit in the facts and circumstances of the case and in the interest of justice.”

No one appears in the second round.

The dispute raised by the petitioner is on factual aspects. The remedy available to the petitioner was to approach the Civil Court. Filing of writ petition is found to be frivolous.



As the writ petition is not maintainable, the writ petition is dismissed.

(Sanjeev Prakash Sharma, J)

Gauravkr/-
Item No. 45

AFR/NAFR	
CAV DATE	
Uploading Date	29.03.2023
Transmission Date	

