

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13830 of 2021

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M/s Aneja Constructions (India) Limited through its Authorized Signatory Rakesh Kumar, aged 43 years, Male, son of Sri Bhiswanath Ram, resident of Basbitty, PS-Supaul, Dist. Supaul, having Registered office at V-21, IInd Floor, Rajaouri Garden, New Delhi-110027.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner cum Secretary cum Department of State Taxes, Government of Bihar, Patna.
2. The Joint Commissioner of State Taxes, Central Circle, Patna.
3. The Assistant Commissioner of State Taxes, Central Circle, Patna.
4. TRF Limited through its General Manager having Regd. Office at 11, Station Road, Burmamines, Jamshedpur-831007 (Jharkhand).
5. The Project Manager, TRF LIMITED (site office), NTPC, Barh Dist. Patna, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Sandeep Jha, Advocate
For the Respondent/s : Mr.Vivek Prasad (GP-7)

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJIV ROY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 06-10-2023

The claim in the above writ petition is to accept the refund application either by opening the portal of the department or in the physical form. The refund claimed is for the period 2017-18 and 2018-19. Section 54(1) of the Bihar Goods and Services Tax Act, 2017 provides that any person claiming refund of any tax, interest or any other amount paid by him may make an application before the expiry of two years



from the relevant date in such form and manner as may be prescribed.

2. Admittedly, the petitioner did not make an application for refund within the period provided. The reason stated for the application not having been filed is a dispute with the party respondent. We are not satisfied that the reason stated is reasonable nor can the limitation be extended under Section 54(1).

3. We find absolutely no reason to entertain the writ petition and the same stands dismissed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	07.10.2023
Transmission Date	

