IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8926 of 2023

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M/s Ashok Buildcon Ltd. having its registered office at Road No. 6, Shastri Nagar, Plot No. 70, Sector-32 Gurgaon, and Regional Office at C/o Mrs. Pushpangini Nayak, Pushpayan, First Floor, Budh Marg, in front of Patna Museum, P.S. Kotwali, District-Patna, Bihar through its Manager Account and Finance Mr. Anupam Piyush, aged about 40 years, S/o Kapil Deo Mishra.

... ... Petitioner/s

Versus

1. The State of Bihar through Chief Secretary, Government of Bihar, Old Secretariat, Patna.
2. Commissioner, Commercial Tax Department, Govt. of Bihar, New Secretariat, Patna.
3. Joint Commissioner, Commercial Tax Department (VAT), Special Circle, Anta Ghat, Patna.
4. Assistant Commissioner, Commercial Tax Department, Special Circle, Anta Ghat, Patna.
5. Additional Commissioner (Admin), Commercial Tax Department, Pant Bhawan, Bailey Road, Patna.
6. Treasury Officer, Secretariat Treasury, Sichai Bhawan, Bailey Road, Patna.
7. Treasury Officer, Bihar Treasury Department, Samastipur, District-Samastipur.
8. Treasury Officer, Bihar Treasury Department, Raghuram Market, Sandalpur, Kumhrar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Anurag Saurav, 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 JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 27-06-2023

The petitioner is aggrieved with the non-

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consideration of the refund application produced as Annexure-6. The petitioner's counsel submits that the refund application was filed as early as on 26.09.2022 and Section-70 of the Bihar Value Added Tax Act, 2005 requires a consideration to be made within 60 days failing which the assessee, if found to be entitled to refund, would be entitled to interest at the rate of 6% per annum from the date of expiry of the period of 60 days.

The learned Government Advocate points out that the application filed by the petitioner is not proper and there is no evidence of tax paid with reference to challan numbers and also no grounds of refund have been raised.

We have looked at the application for refund, Annexure-6. But for the name of the dealer, the T.I.N. number, address and the assessment year as also the refund claimed, there is absolutely no details as to the tax paid with reference to the challan number nor is there any ground of refund stated in the application.

We do not find any infirmity on the part of the authority in not having considered the refund application. If the petitioner submits a proper refund application, then necessarily, the same shall be considered within 60 days as provided in Section-70 and if a failure is found on the part of the authority,

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interest shall also be accorded on the refund entitled.

This petition is disposed of in the aforesaid terms.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

sharun/-

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Uploading Date	28.06.2023
Transmission Date	

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