IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.12910 of 2022

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M/s UTC Fire and Security India Ltd. (Formerly known as Kidee India Limited) having its place of business at C/o Indian Oil Corporation Limited, Barauni Refinery, Begusarai through its authorised attorney namely Sushil Kumar Sharma aged about 52 years son of Ram Kumar Sharma, resident of 223, Housing Board Colony, Sector 7, Extn. Gurgaon, Haryana- 122001.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Joint Commissioner of State Taxes, Begusarai Circle, Begusarai.
3. The Deputy Commissioner of State Taxes, Begusarai Circle, Begusarai. (FY-2008-09)

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate
		Mr. Alok Kumar Jha, Advocate
		Mr. Mukund Kumar, Advocate
For the Respondent/s	:	Mr.Vivek Prasad, GP-7

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 15-05-2023

The petitioner is concerned with the refund application for the year 2008-09, which is said to have been filed by Annexure-3 as early as in 2015. The application was filed before the 3rd Respondent, the Deputy Commissioner of State Taxes, Begusarai Circle, Begusarai. The same was kept pending and when the writ petition was moved, there was an objection raised that the officer who has to consider the application is not the 3rd respondent.

2. The learned Government Advocate also, on instructions, submits that the officer now designated to consider the refund application is the Additional Commissioner State Taxes (Administration), Darbhanga, who is not a party here. This was only on upgradation of the rank of officers on the goods and services tax regime coming into force.

3. We implead the Additional Commissioner State Taxes (Administration), Darbhanga as the additional respondent herein *suo moto*. We direct the Deputy Commissioner Commercial Taxes to return the application filed, within a period of one week from today. The application shall be produced before the additional respondent i.e. Additional Commissioner State Taxes (Administration), Darbhanga. The application shall be considered, as having been filed in the year 2015 itself, in accordance with law, after hearing the petitioner, within a period of one month from the date of production of the certified copy of this judgment.

4. We make it clear that we have not made any

observation on the merits of the claim made by the petitioner.

5. Writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

aditya/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	18.05.2023.
Transmission Date	