IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5506 of 2023

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Indu Kumari, W/o Ram Niwas Pandey, resident of 1-2-39/L/TN/D-202 Pranit Happy Home, Srinivasa Nagar Colony, Near M N R P G College, Kukatpally, Nizampet, K.V. Rangareddy, Pin Code- 500090, Andhra Pradesh.

... ... Petitioner

Versus

1. The State of Bihar through the Additional Chief Secretary, Prohibition, Excise and Registration Department, (Registration), Government of Bihar, Patna.
2. The District Collector, Patna, Bihar.
3. The In-charge Officer, Revenue (Refund), Patna, Bihar.
4. The District Sub-Registrar, District Sub-Registry Office, Danapur, Patna, Bihar.
5. The Additional Chief Secretary, Department of Revenue and Land Reforms, Government of Bihar.
6. The Tax Recovery Officer, Debts Recovery Tribunal Patna, A and B Wing, 5th Floor, Near Rajeev Nagar Thana, Kapuri Thakur Sadan, Ashiyana Digha Road, Patna- 800002, Bihar.

... ... Respondents

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Appearance :

For the Petitioner/s : Mr. Navneet Govindam, Advocate
For the Respondent/s : Mr. Vikash Kumar (SC-11)

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CORAM: HONOURABLE MR. JUSTICE SANDEEP KUMAR

ORAL ORDER

3 02-01-2024 Heard learned counsel for the parties.

2. In this case, the petitioner is challenging the order dated 09.12.2022 passed by the In-charge Officer, Revenue (Refund), Patna by which the application of the petitioner for refund has been rejected.

3. It has been submitted by learned counsel for the petitioner that the impugned order has been passed without hearing the petitioner.

4. Learned counsel for the petitioner has raised many other points including the point that due to COVID-19 pandemic, the petitioner is entitled for condonation of the period during which the rules came into force.

5. Learned counsel for the State has submitted that there was no occasion to hear the petitioner as the application of the petitioner has been considered by the authority concerned.

6. I have considered the submissions of the parties. It is an admitted position that the impugned order dated 09.12.2022 has been passed without hearing the petitioner. In such a situation, the impugned order cannot be sustained.

7. In such view of the matter, this writ application is allowed and the impugned order dated 09.12.2022 passed by the In-charge Officer, Revenue (Refund), Patna is quashed. The matter is remitted back to the In-charge Officer, Revenue (Refund), Patna, for fresh consideration. The In-charge Officer, Revenue (Refund), Patna will issue notice to the petitioner and after considering all the submissions of the petitioner will pass a reasoned order in accordance with law.

(Sandeep Kumar, J)

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