

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7489 of 2024

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Magnova Petrochem Pvt. Ltd. (earlier known as LEO Roadlines Pvt. Ltd.),
having its registered office at G-25A, LGF, Flat No.-1, Vishwakarma Colony,
M.B. Road, New Delhi-110044 through its Director Mr. Sanjeev Maggu,
male, aged about 61 year, S/o- of Shri Maharaj Krishan Maggu Resident of- J-
53, Kirti Nagar, West Delhi, Delhi-110015.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Cum Commissioner,
Department of State Taxes, Govt. of Bihar, Patna.
2. The Additional Commissioner, State Taxes, Gopalganj.
3. The Joint Commissioner of State Taxes, Gopalganj Circle, Gopalganj.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Hrishikesh, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 06-05-2024 The petitioner is concerned with a refund application

filed at Annexure-7 before the learned Joint Commissioner of

State Tax, Gopalganj Circle, Gopalganj.

2. The learned Government Advocate on instructions

submits that the learned Joint Commissioner of State Tax is not

the competent authority. The competent authority is the

Additional Commissioner of State Taxes, Gopalganj, Saran

Division.

3. In such circumstances, the petitioner will have to

approach the appropriate authority with an application within



the statutory period provided.

4. With the above liberty, the writ petition stands closed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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