IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7997 of 2024

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Lumino Industries Limited a company incorporated under the Companies Act, 1956, having office at At Kasturba Path, C/o- Nirmala Prasad House No.9, P.S.- S.K.Puri, Boring Road, Patna-800001, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar, through the Secretary, Ministry of Finance, Government of Bihar.
2. The Assistant Commissioner of State Taxes, Patna Special Circle, Bihar.
3. The Senior Manager, North Bihar Power Distribution Company Limited. Saharsa Circle, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ranjan Kumar Sinha, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, Government Pleader (7)
		Mr. Kunal Tiwary, Advocate

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 05-09-2024 On 28.08.2024, the following order was passed:

The learned Government Advocate submits that the refund application has to be filed in the proper format before the Additional Commissioner, Patna Special Circle, Bihar.

2. The learned Counsel for the petitioner submits that the application has been filed before the Joint Commissioner of Commercial Taxes, Patna Special Circle, Bihar.

3. The Joint Commissioner of Commercial Taxes, Patna Special Circle is re-designated as the Additional Commissioner of State Taxes, Patna Special

Circle as per page no. 5 of the counter affidavit.

4. The present application is seen to have been filed on 20.08.2024. The State Government shall get specific instruction as to whether the present application is properly filed.

5. Post on 05.09.2024.

2. The learned Government Pleader appearing for the State submits on instruction that a proper refund application has been filed on 28.08.2024, before the Additional Commissioner, State Taxes, Patna Special Circle, Bihar.

3. The Additional Commissioner, State Taxes, Patna Special Circle, Bihar, shall be impleaded as the additional 4th respondent. Since an application has been filed for refund, the petitioner shall appear before the 4th respondent on 12.09.2024, on which date or on any other near date the matter shall be posted for hearing. The petitioner shall be entitled to file any documents to substantiate his claim; which shall be done within two weeks from the said date. The matter shall be disposed of at any rate within a period of three months from 12.09.2024.

4. We make it clear that we have made no

observation on the merits of the matter and the petitioner would be left remedy to file an appeal or take further proceedings from the order passed by the 4th respondent, if it is prejudiced.

5. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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