IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10126 of 2020

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M/s Keller Grounds Engineering India Pvt. Ltd. having its registered Office at 7th Floor Eastern Wing, Centennial Squire, 6A, Doctor Ambedkar Road, Kodambakkam, Chennai and its regional Office at Opposite IGIMS, Bailey Road, Sheikpura, Patna through its Partner Mr. Yandamuri Lakshmi Badra Raju

... ... 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 of State Tax, Special Circle, Patna.
4. Additional Commissioner, Commercial Taxes, Special Circle, 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 HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 30-04-2024

The petitioner is aggrieved with the entry tax levied on plant and machinery. In fact, the petitioner admits that it was paid voluntarily and also acceded to it, in the returns filed. The assessment year was also 2013-14. There was no refund application filed, since it was a self assessment made.

2. Learned Counsel for the petitioner submits that in the year 2016-17, a remand was made by the High Court and the entry tax paid on plant and machinery was refunded.

3. We neither have the judgment of the High Court nor the facts relating to the year 2016-17.

4. In fact, in the present writ petition, the State has filed a detailed counter affidavit. It has been stated that no assessment or re-assessment proceedings were carried out and on 31.03.2019, the period for such assessment and re-assessment also stood expired. The refund application was filed after 31.03.2019 as against a self assessment made by the petitioner. The petitioner has admitted the tax and there is no way, now, at this stage, that too at this delayed point of time, a refund could be claimed.

5. We perfectly agree with the submission made in the counter affidavit of the State and reject the writ petition.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	02.05.2024
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