IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11773 of 2024

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M/s Indra Bhushan Kumar, having its Office at C/o Magadh Cold Storage, Kujapi, Town and District- Gaya (Bihar), through its proprietor Indra Bhushan Kumar, aged about 49 years (Male), son of Sri Rajendra Prasad, permanent resident of Mohalla- Khasganj, P.O.- Sohsarai, District- Nalanda (Bihar), presently residing at C/o Magadh Cold Storage, Kujapi, Town and District- Gaya (Bihar).

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Urban Development and Housing Department, Government of Bihar, Patna.
2. The Chief Engineer, Urban Development and Housing Department, Government of Bihar, Patna.
3. The Gaya Municipal Corporation through the Municipal Commissioner, Gaya Municipal Corporation, Gaya.
4. The Municipal Commissioner, Gaya Municipal Corporation, Gaya.
5. The Executive Engineer, Urban Development Division-1, Gaya Municipal Corporation, Gaya.
6. The Assistant Engineer, Gaya Municipal Corporation, Gaya.
7. The Accounts Officer, Gaya Municipal Corporation, Gaya.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Akshansh Ankit, Advocate
For the Respondent/s	:	Mr. Government Pleader (7)

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 21-11-2024 The petitioner is only concerned with the deductions to be made during the VAT period with respect to specific works executed by the petitioner.

2. The Corporation has now filed an affidavit from which paragraph no.6 is extracted as under:

> *"6. That in the aforesaid regard it is stated that the claim of the petitioner is with regard to (i)*

Agreement No. F2(6)-2017-18 dated 25.05.2017, (ii) Agreement No. F2(7)-2017-18 dated 25.05.2017, (iii) Agreement No. F2(9)-2017-18 dated 03.06.2017, (iv) Agreement No. F2(10)-2017-18 dated 03.06.2017, (v) Agreement No. F2(11)-2017-18 dated 03.06.2017, (vi) Agreement No. F2(12) 2017-18 dated 03.06.2017 regarding which it is submitted that the amount on account of VAT deduction at the rate of 8% which comes to Rs. 8,72,958/- has already deducted and deposited in the account through cheque no. 030460 dated 30.12.2017 amounting to Rs. 8,80,615/- in the office of Commercial Tax department Gaya Circle, Gaya. This fact is evident from Letter No. 330 dated 01.02.2018. From perusal of this Letter it is evident that accountant of Gaya Municipal Corporation had already submitted different cheques on account of VAT deductions deducted by them."

3. The specific agreement under which the deductions have been made has been specified.

4. In such circumstances, it is for the petitioner to verify the details and seek for refund.

5. The writ petition stands closed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

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