IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9721 of 2023

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M/s Uma Associates, a partnership firm registered under the Partnership Act 1872, having it office at S 20/56 - 10 - 2F, 2/3 Sonal Sadan, Mall Road, Cantonment, Varanasi, Uttar Pradesh, through its partner Anand Singh, aged about 49 years (male), son of Ram Gopal Singh, Resident of S 20/56 - 10 - 2F, 2/3 Sonal Sadan, Mall Road, Cantonment, P.S. Cant. Varanasi, Uttar Pradesh.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Mines and Geology Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna.
2. The Principal Secretary cum Mines Commissioner, Mines and Geology Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna.
3. The Principal Secretary, Commercial Taxes Department, Government of Bihar.
4. The District Magistrate, Rohtas.
5. The Mineral Development Officer, Rohtas.
6. Bihar State Mining Corporation Limited, through its Managing Director, Room No. 164, Vikas Bhawan, (New Secretariate) Bailey Road, Patna 800015.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Suraj Samdarshi, Advocate
		Mr. Avinash Shekhar, Advocate
		Mr. Vijay Shanker Tiwari, Advocate
		Ms. Abhilasha Jha, Advocate
		Ms. Simran Kumari, Advocate
For the State	:	Mr. Vikash Kumar SC-11
For the Mines Deptt.	:	Mr. Naresh Dikshit, Spl. P.P. Mines
		Ms. Kalpana, Advocate
For the respondent no. 6:		Mr. Ranjeet Kumar Pandey, Advocate

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 09-07-2025

In the instant petition, petitioner has prayed for the following relief(s):-

> "(i) To issue an appropriate writ, order or direction in the nature of mandamus commanding the Respondent Bihar State Mining Corporation Limited to make necessary correction in its GSTR 1 and GSTR 3 for the period December 2021 to March 2022 so that the petitioner is able to avail input tax credit on the amount of Rs. 83,50,878.42/ paid as GST, under reserve charge mechanism, on the royalty of Rs. as 4,63,93,769/-paid for settlement of Shankarpur A Sand Ghat in the district of Rohtas.
>
> (ii) This Hon'ble Court may further adjudicate and hold that petitioner cannot be restrained from availing input tax credit in an unreasonable manner without any authority of law?
>
> (iii) This Hon'ble Court may further adjudicate and hold that input tax credit upon getting vested and becomes an indefeasible right is guarded by guarded by Article 300A of the Constitution of India ?
>
> (iv) To grant any other relief or reliefs which the Petitioner may be found entitled to in the facts and circumstances of the case."

2. The petitioner has not approached respondent no. 6-Bihar State Mining Corporation Ltd. In the absence of such application or representation to rectify GSTR-1 and GSTR-3 filed before Bihar State Mining Corporation Ltd., for the period from December-2021 to March-2022, the petitioner is not entitled to the relief sought in the present *lis*. In other words, if the aggrieved person has sought for a writ of mandamus, two ingredients are mandatory namely, application or representation demanding certain relief before the concerned authority followed by statutory right vested with the concerned person. In the absence of these two ingredients the present writ petition is not maintainable.

3. Accordingly, the present petition stands disposed of as not maintainable, reserving liberty to the petitioner to approach the respondent no. 6- Bihar State Mining Corporation Ltd. with necessary application and documents. If such application and documents are placed before the concerned authority, the concerned authority is hereby directed to expedite in redressing the grievance of the petitioner, in the manner known to law.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	10.07.2025
Transmission Date	NA