IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10049 of 2023

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M/s Anand Gautam & Associates (Chartered Accountants) Through its proprietor CA Anand Gautam, male, aged about 41 years, son of Sri Kedar Prasad, having its registered office at 2nd Floor Shushilalan Complex, Main Road, Kankarbagh, Patna, Bihar (800020).

... ... Petitioner/s

Versus

1. The State of Bihar Through the Secretary, Department of Food and Consumer Protection Department, Bihar having its office at Vikas Bhawan, Bailey Road, Patna
2. The Managing Director, Bihar State Food and Civil Supplies Corporation, Khadya Bhawan, Road NO. 2, Daroga Prasad Rai Path, R. Block, Patna- 800001, Bihar.
3. The Finance Head, Bihar State Food and Civil Supplies Corporation, Khadya Bhawan, Road NO. 2, Daroga Prasad Rai Path, R. Block, Patna- 800001, Bihar.
4. The Deputy Chief Accountant, Bihar State Food and Civil Supplies Corporation, Khadya Bhawan, Road NO. 2, Daroga Prasad Rai Path, R. Block, Patna- 800001, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Kumaresh Singh, Adv.
For BSFC	:	Mr. Shailendra Kr. Singh, Adv.
	:	Mr. Utkarsh Utpal, Adv.
For the Respondent/s	:	Mr. S. Raza Ahmad (Aag5)

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CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY
ORAL JUDGMENT
Date : 10-04-2025

Heard the learned counsel for the parties.

The present writ petition has been filed for the following relief(s):-

> *"i) For issuance of a writ in the nature of Mandamus or any other appropriate writ or order for directing the respondents to make payment of professional fee of amount of Rs. 2,91,000/- and interest @18% per annum compounded annually, total dues being Rs. 14,06,882/- due to the petitioner on account of*

> *the services for Internal Audit and Account Finalization.*
>
> *ii) For issuance of a writ in the nature of Mandamus or any other appropriate writ or order for directing the respondents to make payment of interest @18% per annum compounded annually from 2013 up to date amounting of Rs. 11,15,881/-*
>
> *iii) For issuance of any other appropriate writ, order or direction which Your Lordships may deem fit and proper in the facts and circumstances of the case."*

3. In the counter-affidavit filed by the respondents, the factum of work done by the petitioner has not been denied and it is further said that the amounts due to the petitioner have already paid to the petitioner on 01.11.2023 after deducting the TDS.

4. Learned counsel appearing on behalf of the petitioner has stated that the petitioner has completed the work in the year 2013 and whereas the amounts have been paid after a lapse of ten years on 01.11.2023 that to only after approaching this Hon'ble Court. Learned counsel has stated that this Hon'ble Court may be pleased to pass the orders directing the respondents to pay the interest on the delayed payment. Learned counsel has therefore, prayed this Hon'ble Court to allow the present writ petition.

5. *Per contra*, the learned counsel appearing on behalf of the respondents has stated that there is no agreement between the parties for payment of any interest on the delayed payments. That due to the administrative reasons, there was a delay in payment of

the amounts due to the petitioner and, therefore, the same may be condoned. Learned counsel has therefore, prayed this Hon'ble Court to dismiss the present writ petition.

6. Admittedly in the present case, the factum of work done by the petitioner has not been denied neither the amounts due to the petitioner has been denied. As a matter of fact, the amounts have been paid in the year 2023 and admittedly the work done by the petitioner pertained to the year 2013 and amounts are paid in the year 2023 i.e., after a lapse of almost ten years.

7. The Hon'ble Supreme Court in the case of ***Sahakair Khand Udyog Mandal Ltd. Vs. Commissioner of Central Excise & Customs*** reported in ***(2005) 3 SCC 738*** has held as follows:-

> *"31. Simply stated, "unjust enrichment" means retention of a benefit by a person that is unjust or inequitable. "Unjust enrichment" occurs when a person retains money or benefits which in justice, equity and good conscience, belong to someone else. 32. The doctrine of "unjust enrichment' postulates that no person can be allowed to enrich inequitably at the expense of another. A right of recovery under the doctrine of "unjust enrichment" arises where retention of a benefit is considered contrary to justice or against equity. 33. The juristic basis of the obligation is not founded upon any contract or tort but upon a third category of law, namely, quasi-contract or the doctrine of restitution."*

8. The Hon'ble Supreme Court in the case of ***Mahabir Kishore Vs. State of M.P.*** reported in ***(1989) 4 SCC 1*** has also held as under;

> *"11. The principle of unjust enrichment requires; first, that the defendants has been "enriched" by the receipt of a "benefit"; secondly, that this enrichment is "at the expense of the plaintiffs"; and thirdly, that the retention of the enrichment be unjust. This justifies restitution. Enrichment may take the form of direct advantage to the recipient wealth such as by the receipt of money or indirect one for instance where inevitable expenses has been saved."*

9. Having regard to the above and also duly taking into consideration the fact that the delay caused is not attributable to the petitioner, the authorities are expected to pay the amounts due to the contractors/ workers immediately after the work is completed. Depending upon the facts and circumstances of the case, a delay of one or two years can be condoned but in this particular case, the delay is almost ten years and there is absolutely no explanation submitted by the authority except stating that the same is due to administrative reason. What those administrative reasons are left to the imagination of this Court.

10. Having regard to the abovementioned facts and circumstances, this Court is of the *prima facie* opinion that the ends of justice would be met if a simple interest at the rate of 6% per annum is granted to the petitioner from the date of completion of the work i.e., year 2013 till the actual payment i.e., 01.11.2023. The authorities are directed to calculate the above interest and pay the same to the petitioner as expeditiously as possible preferably

within a period of four weeks from the date of receipt of a copy of this order.

11. With the above direction, the present writ petition stands disposed of.

(A. Abhishek Reddy, J)

Ayush/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	25.04.2025.
Transmission Date	NA