IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3137 of 2026

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M/s. Murraya E-Auto Engineering Works (OPC) Private Limited having its Office at Bairiya Road, Zero Mile, Ahiyapur, Musahari, Muzaffarpur, Bihar-842001, through its Director Ajit Kumar Singh (Male), Aged about 53 years, S/o Shri Ramsagar Singh, Residing at 16, Kesri Nagar, Road No. 16, P.S. Rajiv Nagar, District- Patna, Bihar, 800024.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-Cum-Commissioner, Commercial Taxes, Govt. of Bihar, Kar Bhawan, Patna.
2. The Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Kar Bhawan, Patna.
3. The Joint Commissioner of State Taxes, Muzaffarpur East Circle, Muzaffarpur, Bihar.
4. The Assistant Commissioner of State Tax, Muzaffarpur, East Circle, Muzaffarpur, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Amarjeet, Adv.
Mr. Vijay Kumar Singh, Adv.

For the Respondent/s : Mr. Vivek Prasad, GP-7
Ms. Roona, AC to GP-7

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE KUMAR MANISH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 19-06-2026 Heard learned counsel for the petitioner and learned GP-7 for the State.

2. This writ application has been preferred seeking the following reliefs:-

> (i) For issuance of a writ in the nature of mandamus, directing the Respondent No. 3 to refund a sum of Rs.8,67,426/-, deposited by the petitioner towards Entry Tax for the period 2017-18, which has not been refunded despite

submission of a statutory refund application in the prescribed form;

(ii) For issuance of a writ in the nature of mandamus, directing the to complete Respondents assessment/reconciliation under the repealed Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 (hereinafter "Bihar Entry Tax Act") read with the Bihar Value Added Tax Act, 2005, and to refund the aforesaid excess amount along with statutory interest;

(iii) For issuance of any other appropriate writ(s), order(s) or direction(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

3. Learned counsel for the petitioner submits that the petitioner happens to be a duly registered dealer under the Bihar Value Added Tax Act, 2005, the Central Sales Tax Act, 1956 and the Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993. It is submitted that from 01.07.2017 the Goods and Services Tax Regime was introduced as a result whereof the Bihar Entry Tax Act came to be abolished/repealed. No further entry tax liability could be assessed or adjusted and the excess amount deposited by the petitioner remained unjustly retained in the Government Exchequer. It is his submission that there is no outstanding tax demand against the petitioner.

4. Learned counsel for the petitioner has drawn our attention towards the refund application dated 02.09.2025

(Annexure- ‘P/3’) submitted under Section 68 of the Bihar Value Added Tax Act, 2005 by virtue of the saving clause. It is submitted that the petitioner would be entitled for the refund.

5. Learned counsel submits that the Competent Authority has yet not taken any decision on Annexure- ‘P/3’ to the writ application.

6. Mr. Vivek Prasad, learned G.P.-7 for the State submits that presently, he has no instruction in the matter but in case, any refund application as is being claimed by the petitioner, is pending with the Department, the Competent Authority in the Department shall definitely look into the same and taken an appropriate decision in accordance with law.

7. In view of the stand taken on behalf of the State by learned G.P.-7, we are disposing of this writ application with a direction to the respondents to consider the refund application (Annexure- ‘P/3’) and take an appropriate decision thereon within a period of two months from the date of receipt/production of the copy of this order. We make it clear that this Court has not gone into the merit of the contentions and it will be open for the respondents to take an appropriate view as they think just and proper in accordance with law.

8. If the petitioner is found entitled for refund, the same will be made available to the petitioner together with statutory interest within a further period of one month.

9. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

Abhishek/-
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