IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5867 of 2025

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M/s. Prakash Udyog a Partnership firm, having its Office at C-2, Industrial Estate, Patna -800013, through its Partner K.P.S. Keshri (Male), Aged about 78 years, S/o of Late Jagtanand Singh, Residing at Jagat Kunj, East Boring Canal Road, P.O - Boring Canal Road, P.S - Budha Colony, District - Patna, Bihar, 800001.

... ... Petitioner/s

Versus

1. That 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, Patna.
3. The Additional Commissioner of State Taxes (Appeal), Magadh Division, Gaya, Bihar.
4. The Additional Commissioner of State Taxes (Adm.), Magadh Division, Gaya, Bihar.
5. The Joint Commissioner of State Taxes, Gaya Circle-1, Gaya, Bihar.
6. The Assistant Commissioner of State Tax, Dobhi, Gaya, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Akash Chaturvedi, Advocate
		Mr. Amarjeet, Advocate
For the State	:	Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)

4 23-07-2026 Heard learned counsel for the petitioner and learned counsel for the State.

2. Learned counsel for the petitioner submits that a sum of Rs. 1,32,820/- was deposited pursuant to the order passed by the Assistant Commissioner of State Tax, Dobhi, Gaya, under Section 60(4)(b) read with Section 54(40)(b) of the

Bihar Value Added Tax Act, 2005, for the period of 2014-2015.

3. The matter was carried in appeal and the Appellate Authority decided the case in favour of the petitioner. However, the said amount, along with the statutory interest were not paid. The petitioner moves before this court in the present writ application and during pendency of the writ application the principal amount of Rs. 1,32,820/- has been paid on 03.07.2025. It is further submitted that, insofar as the statutory interest is concerned, the respondent authority has not paid the same as required under Section 70 of the BVAT Act,2005.

4. Mr. Vivek Prasad, learned counsel for the State submits that the amount of Rs. 1,32,820/- was made refundable on 23.11.2024 after adding 60 days from the date of filing of application of the refund and the refund has finally been made on 03.07.2025. Thus, the petitioner as per Section 70 of the BVAT Act, 2025 is entitled for simple interest at the rate of 6% per annum for a period of almost 7 months 20 days.

5. We have heard learned counsel for the parties and gone through the relevant Section 70 of the BVAT Act, 2005, the rate of statutory interest is fixed at the rate of 6% per annum. In the present matter, admittedly there is delay in payment of refund to the petitioner to the extent of 7 months and 20 days.

6. Accordingly, we dispose the present writ application with direction to the Joint Commissioner of State Taxes Circle- I, Gaya, to calculate the interest in terms of Section 70 of the BVAT Act, 2005 and pay the same to the petitioner within one month from the date of knowledge/ production of copy of the order by the petitioner.

7. With the aforesaid observation and direction, this writ petition stands disposed of.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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