IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10157 of 2025

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Panacea Biotec Ltd., having its registered office at Ambala-Chandigarh Highway, Lalru 140501, Punjab and inter-alia, a place of business at 1 Floor, Gautam Budh College Campus, Sandalpur, Kumhrar, Patna-800016 Through its Authorised Representative Mr. Vishal Jain, Male, aged about 44 years S/o Late Sudesh Kumar Jain, resident of 201, Pushpanjali Plaza, Basant Vihar Colony, opposite Laxmi Complex, Boring Road, Patna-800001

... ... Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, Commercial Taxes Department, Patna, Bihar.
2. The commissioner of State Tax, Commercial Taxes Department, Patna, Bihar.
3. The Deputy Commissioner of State Tax, Commercial Taxes Department, North Circle, Patna, Bihar.
4. The Joint Commissioner of State Tax, Commercial Tax Department, North Circle, Anta Ghat, Patna, Bihar.
5. The Senior Treasury Officer, Patna Treasury Office, Patna, Bihar.
6. The Branch Manager, State Bank of India, Judges Court Road Branch, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Naman Nayak, Advocate Mr. Rajesh Mahna, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP-7 Mr. Sanjiv Kumar, Advcoate Mr. Santosh Kumar Singh, Advocate, GA 07

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 04-02-2026 The limited prayer made in the present writ

petition is to direct the respondent authorities to dispose of the applications filed by the petitioner for refund in form A-VIII under Section 68 of the Bihar Value Added Tax Act, 2005 for the period 2015-16 and 2016-17.

2. It is submitted by the learned counsel for the petitioner that the Joint Commissioner of State Tax, Commercial Tax Department, North Circle, Anta Ghat, Patna, Bihar i.e. the Respondent No. 4 is not taking any steps to dispose off the aforesaid applications filed by the petitioner, hence he be directed to dispose off the same within a stipulated time frame.

3. The learned counsel for the State submits that the aforesaid applications filed by the petitioner shall be disposed off within the time prescribed by this Court.

4. Accordingly, we direct the Respondent No. 4 to dispose off the aforesaid applications filed by the petitioner for refund within a period of four weeks from today. The Respondent No. 4 shall also examine the issue of payment of applicable interest as per the

provision contained in Section 70 of the Bihar Value Added Tax Act, 2005.

5. Accordingly, the present writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Alok Kumar Pandey, J)

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