IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9725 of 2024

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M/s. Johnson Paints Pvt. Ltd. a Company registered under the Companies Act, having its Registered Office at Fathua Road, Sabalpur, Patna City, Patna through one of its Director, Vikram Khanna, Male, Aged about 48 years, son of Sri Shyam Narayan Khanna, Resident of City Centre Apartment, G-4 Block, Hajiganj, Opp. Punjab and Sind Bank, Patna City, P.S. Chowk Patna City, District- Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Cabinet Secretariat, Government of Bihar, Patna.
2. The Principal Secretary-cum-Commissioner, Department of State Tax, Government of Bihar, Patna.
3. The Principal Secretary, Department of Industry, Government of Bihar, Patna.
4. The Director of Industries, Department of Industry, Government of Bihar, Patna.
5. The Deputy Commissioner of State Tax, Patna South Circle, District- Patna.
6. The General Manager, District Industry Centre, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Mohit Agarwal, Advocate.
For the Respondent/s	:	Mr. Vivek Prasad, GP 7 with
		Mr. Sanjay Kumar, AC to GP 7.
		Ms. Roona, AC to GP 7.

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CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY

ORAL ORDER

4 05-02-2026 Heard learned counsel for the parties.

2. The present Writ Petition has been filed for the following reliefs:-

> *"(i) For issuance of an appropriate writ or direction upon the Respondent Commissioner of Commercial Taxes now known as*

Commissioner of State Taxes as also the Deputy Commissioner of Commercial Taxes now known as Joint Commissioner of State Taxes/Director of Industries to reimburse 80% of VAT for the period April, 2017 to June, 2017 and the admitted SGST (State Tax) deposited under the Bihar GST Act, 2017 by the Petitioner for the period July, 2017 to till date, and thereafter uptil the date of eligibility of the petitioner company, as promised to be granted by the Respondent State in terms of Clause 3 of the Industrial Policy Resolution, 2011 (hereinafter referred as 'Policy, 2011') as the same has been abruptly not being reimbursed in most arbitrary and illegal manner.

(ii) For a direction to the Respondents for grant of subsidies at the earliest to save the petitioner's unit as it is suffering due to discontinuance of reimbursement of the amount of SGST (State Tax) deposited by the petitioner and also for non-grant of the amount of capital subsidy and other subsidies."

3. In the counter-affidavit filed by the Respondent Nos. 3, 4 and 6, at paragraph- 8, 9, 10 and 11, it is specifically stated as under:-

"8. That since there was huge amount involved in applications received from the units through online portal till 31.08.2023, the Finance Department advised the department to obtain the approval of cabinet. In the cabinet meeting dated 25.04.2025, approval was granted to the proposal of considering

the claim of the units which made application on departmental portal till 31.08.2023. The units shall fulfill all necessary conditions enshrined in Industrial Incentive Policy 2011 (in short IIP-2011). Accordingly a resolution to process the claim of such units was passed through Memo No. 1107 dated 05.05.2025.

9. That accordingly, action is being taken on the claim of unit under IIP-2011. It is relevant to state here that after verification/scrutiny of the application received through portal till 31.08.2023 it was found that the petitioner unit got consent over its investment proposal for establishment of manufacturing cement paints, wall putty, dry colour and vermillion in the meeting of District Level Single Window Clearance Committee dated 30.12.2012. Later on unit got VAT Eligibility Certificate by the General Manager. District Industry Centre, Patna, vide Letter No. 2004 dated 26.09.2013. And date of commercial production of the unit is 01.06.2013.

10. That after verification/scrutiny of the application of the petitioning unit vide Letter No. 1106 dated 05.05.2025 as well as Letter No. 1307 dated 27.05.2025 unit was asked to provide required necessary documents like property filled SGST format of claim period, CGWA Certificate, CA Certificate for Quarter wise capacity Utilization. Fire audit report from State fire Officer, CTO from Pollution Department and Factory license, so that payment be *made. But till date those required necessary documents could not be submitted by the petitioner unit.*

11. That as such due to non supply/submission of the necessary documents, claim of the petitioner unit was not further processed and pending for consideration. Once the required necessary document will be supplied by the petitioner, its claim regarding grant incentives will processed further and if found admissible the same will paid to the petitioner."

4. Learned counsel appearing on behalf of the petitioner submits that the petitioner has supplied the requisite documents on 14.10.2025 and the same is evidenced from Annexures-P/10 and P/11. Learned counsel submits that in view of the same, the respondent-authority may be directed to process the application of the petitioner and make the necessary payments by fixing a time frame.

5. Having regard to the same, the present writ petition is disposed of directing the Principal Secretary, Department of Industry, Government of Bihar, Patna (Respondent No. 3) to verify the claim made by the petitioner and, in case, the requisite documents have been submitted by the petitioner on 14.10.2025 through e-mail as evidenced in Annexure-P/11, they shall process the application made by the petitioner for reimbursement of VAT and GST, as the case may be, as expeditiously as possibly preferably within a period of 8 weeks from the date of the receipt of the copy of this order. If after verification, the authority finds that the documents have not been supplied to the authority, they shall put the petitioner on notice and grant him sufficient opportunity to produce the requisite documents.

6. With the above directions, the present writ petition stands disposed of.

(A. Abhishek Reddy, J)

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