IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14726 of 2026

CNR No. BRHC010950732026

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M/s. Sanjay Constructions through its Partner Sanjay Kumar, Male, aged about 51 years, son of Basudeo Prasad Yadav, resident of Mohalla Lohar Gali, Musallahpur Hat, P.S. Sultanganj, District Patna, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Water Resources Department, Government of Bihar, Patna.
2. The Engineer in Chief, Water Resources Department, Government of Bihar, Patna.
3. The Chief Engineer, Water Resources Department, Muzaffarpur, District Muzaffarpur, Bihar.
4. The Superintending Engineer, Flood Control Circle, Water Resources Department, Muzaffarpur, District Muzaffarpur, Bihar.
5. The Executive Engineer, Flood Control Division, Water Resources Department, Muzaffarpur, District Muzaffarpur, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Prabhat Ranjan, Adv.
Mr. Shubham Prakash, Adv.
For the Respondent/s : Mr. Akash Chaturvedi, AC to GA-7

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CORAM: HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL ORDER

2 18-11-2026 Heard Mr. Prabhat Ranjan, learned Advocate appearing for the petitioner through virtual mode, and Mr. Akash Chaturvedi, learned AC to GA-7.

2. The petitioner, a partner of M/s Sanjay Constructions, has approached this Court seeking a direction to the respondents to refund/reimburse a sum of Rs. 32,50,181/-, stated to have been deposited by the petitioner towards Goods and Services Tax (GST) in connection with Agreement No. 01/SBD/2017-18 dated 12.01.2018, in terms of Clause 35 of the

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Standard Bidding Document.

3. Adverting to the facts stated in the writ petition, it is submitted that an agreement bearing No. 01/SBD/2017-18 was executed between the petitioner and respondent no. 6 for carrying out anti-erosion work at Ather Uttar and Dakshin Tola on the left bank of the Burhi Gandak, for a total agreement value of Rs. 2,81,35,515/-. The stipulated date of completion of the work was 15.05.2018.

4. Referring to the terms of the agreement, it is submitted that the same was executed in the format of the Standard Bidding Document, on the basis of an estimate prepared in accordance with the Schedule of Rates, which incorporated the provisions of the Value Added Tax Act, 2005, as prevalent prior to the introduction of the Goods and Services Tax regime in 2017. Under the aforesaid Schedule of Rates, an amount equivalent to 5% was incorporated towards Value Added Tax. It is the specific contention of the petitioner that although the Schedule of Rates and the estimate were prepared by incorporating Value Added Tax at the rate of 5%, the work was executed after the introduction of the Goods and Services Tax regime, under which the applicable rate of tax was 12%. Consequently, the petitioner was required to deposit GST @

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12% on the value of the work executed and the payments received.

5. The issue relating to reimbursement of GST deposited by contractors/bidders in respect of agreements where the estimates had been prepared without factoring in the applicability of GST was considered by this Court in ***M/s Jai Bhawani Construction v. The State of Bihar and others***, **CWJC No. 1452 of 2019**, along with other analogous cases. In the said matters, taking into consideration the stand of the State authorities, this Court passed appropriate orders for reimbursement of the claims of similarly situated contractors.

6. In the light of the aforesaid order, the petitioner also approached the Executive Engineer seeking reimbursement of the GST amount. In support of his claim, the petitioner enclosed the Bill of Quantity, rate analysis, extracts of the Measurement Book pertaining to all running account bills, GST returns, and details of GST payment duly certified by the Chartered Accountant. The aforesaid representation was submitted as far back as 03.03.2024; however, no decision thereon has been taken till date.

7. Learned Advocate appearing for the State, while referring to the order passed by this Court in CWJC No. 1452 of

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2019, submits that the said matter relates to a pre-GST issue, whereas the claim of the present petitioner pertains to the post-GST period and, therefore, requires consideration by the competent authorities.

8. Having considered the submissions advanced by learned Advocates for the respective parties and taking note of the specific assertion that the claims for reimbursement of GST made by similarly situated contractors have been considered and the corresponding amounts reimbursed, this Court deems it fit and proper to dispose of the present writ petition with a direction to respondent no. 5 to consider the representation of the petitioner, a copy whereof has been annexed as Annexure-P/2, and take a decision thereon in accordance with law, preferably within a period of four weeks from today.

9. It is made clear that, in the event the claim of the petitioner is found admissible, the necessary order for payment shall also be passed within the aforesaid period.

10. The writ petition stands disposed of accordingly.

(Harish Kumar, J)

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