IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18129 of 2025

M/s Shristi Developers Pvt Ltd. a company incorporated under the Companies Act, 1956, having its registered office at Noorpur, Katra Bazar Samiti, Patna, District Patna through its Director, Santosh Kumar, S/o Ram Prit Singh, R/o- Bazar Samiti, Patna-800008.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Commissioner of Commercial Taxes, Commercial Taxes Department, Government of Bihar, Patna.
3. The Joint Commissioner of Commercial Taxes (Administration), Commercial Taxes Department, Government of Bihar, Patna.
4. The Deputy Commissioner of Commercial Taxes, Patna City East Circle, Commercial Taxes Department, Government of Bihar, Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Raju Prasad, Adv.
		Ms. Nupur Anand, Adv.
For the Respondent/s	:	Mr. Government Pleader (07)

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE RAJ KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 08-07-2026 The present writ petition has been filed seeking the following reliefs:-

"a. For issuance of an appropriate writ(s)/ order(s)/ direction(s), preferably in the nature of mandamus, commanding the Respondents to refund the excess amount of tax amounting to Rs.45,76,865/- paid by the petitioner towards Value Added Tax (VAT) for the assessment years: 2007-08, 2008-09, 2009-10 and 2010-11 along with applicable interest under the provisions of the Bihar Value Added Tax, 2005 (hereinafter referred to as the "Act"), which

> *has attained finality after finalization of assessment and subsequent proceedings."*

2. At the outset, the learned counsel for the respondents has submitted by referring to paragraph no.13 of the counter affidavit filed in the present case that after the promulgation of Bihar Settlement of Tax Disputes Act, 2024, the petitioner had filed a petition for settlement of his assessed dues for the financial year 2011-12 and the settlement was also undertaken on 11.09.2024 for the said financial year, however, though the petitioner became eligible to file fresh refund application in form A-VII for 2007-08 to 2010-11 but no refund application has been filed.

3. In reply to the aforesaid, the learned counsel for the petitioner submits that the petitioner would be filing refund applications for the financial years 2007-08 to 2010-11 in terms of Rule 43 of the Bihar Value Added Tax Rules, 2005 within a period of three weeks from today.

4. *Per contra*, the learned counsel for the respondents submits that in case appropriate applications are filed by the petitioner under Rule 43 of the Bihar Value Added Tax Rules, 2005 within a period of three weeks from today, the same would definitely be considered on merits and disposed of within a period of four weeks, thereafter. It is directed, accordingly.

5. The present writ petition stands disposed of on the aforesaid terms.

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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