IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18806 of 2025

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Era Infra Engineering Limited having CIN L74899DL1990PLC041350 and registration number 41350, registered address at B- 292, Chandra Kanta Complex, Shop No.2 and 3, Near Metro Pillar No. 161, New Ashok Nagar, New Delhi- 110096, through its Authorized Representative Mr. Ram Balak @ Ram Balak Gupta, Male, Aged about 53 years, Son of Bhikhar Sah, resident of Mohari, P.O.- Kamrauli, P.S.- Tariyani, District- Sheohar, Bihar- 843329.

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.. ... Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
2. The Joint Commissioner of State Tax, Aurangabad Circle, Aurangabad.
3. The Commercial Taxes Officer, Aurangabad Circle

... ... Respondent/s

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Appearance :

For the Petitioner/s : Ms. Smriti Singh, Advocate
Mr. Samir Kumar, Advocate
Ms. Sippy Singh, Advocate

For the Respondent/s : Mr. Vivek Prasad, GP-7

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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 present writ petition has been filed seeking the following relief(s):-

> *a. For issuance of a writ of Certiorari or any other appropriate writ, order, or direction for quashing the Impugned Order dated 30.08.2025*

passed by Respondent No. 2, whereby the Petitioner's request for scrutiny and assessment of VAT records for Financial Years ('FYs') 2013-14 to 2017-18 was rejected;

b. For issuance of a writ of Mandamus or any other appropriate writ, order, or direction directing the Respondents to conclude scrutiny and assessment of VAT records for the FYs 2013-14 to 2017-18 in a time-bound manner and consequently issue a refund as determined by the respondents;

c. For issuance of a writ of Certiorari or any other appropriate writ, order, or direction for quashing the Order dated 22.02.2021 under Section 31 of the Bihar Value Added Tax Act, 2005 ('BVAT Act') for the FY 2015-16 pursuant to a suo-motu VAT Audit passed by the Respondent No. 2, as the said order purported to record various alleged irregularities in the VAT audit report and consequently imposed tax, penalty and interest, By way of this impugned order, a total demand of Rs. 22,533,308/- towards VAT, Rs. 21,438,500/- towards CST tax and penalty, and Rs. 220,500/- towards

Entry Tax penalty was raised against the petitioner which is wholly unjustified and unreasonable;

d. For a direction to the Respondents to release to the petitioner the refund amounts already determined pursuant to assessment orders, together with applicable statutory interest under the BVAT Act, amounting to Rs. 18,30,660/- for FY 2010-11, Rs. 12,76,644/- for FY 2011-12 and Rs. 95,70,580/- for FY 2012-13;

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the impugned orders by filing appropriate appeal under Section 72 of the Bihar Value Added Tax Act, 2005, however submits that sometime period be stipulated for disposal of the same.

3. The learned counsel appearing for the respondents does not have any objection to the aforesaid proposition put forth by the learned counsel for the petitioner.

4. Having regard to the facts and circumstances of the case, we deem it fit and proper to grant liberty to the petitioner to file appropriate appeal under Section 72 of the Bihar Value Added Tax Act, 2005 and in case such an appeal is filed within a

period of four weeks from today, the appellate authority shall consider the same on merits and pass a reasoned and speaking order within a period of six weeks thereafter.

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

(Mohit Kumar Shah, J)

(Alok Kumar Pandey, J)

Nilmani/-

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