

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14989 of 2021

Prem Pratap Ray, S/o Sri Ram Pratap Ray, R/o Ray Bhavan, Jai Mahavir
Colony, Bazar Samiti, Patna - 800006.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Sate Taxes, Bihar, New Secretariat, Patna.
2. The Commissioner of Finance, Govt. of Bihar, Old Secretariat, Patna.
3. The Add. Commissioner of State taxes, Patna West Division, Patna.
4. The Joint Commissioner of State taxes, Kadamkuan Circle, Patna.
5. The Treasury Officer, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Ms. Usha Kumari, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 19-07-2023

The petitioner was aggrieved with the refund having not been made.

2. The learned government advocate points out that the order of assessment was challenged in a revision before the commissioner in which there was a remand. As per the remand, there was a reassessment made and the refund in accordance with that granted as per the tabular form produced before us bearing no. 140, dated 06.07.2023. The tabular form also



indicates the refund having been made in four years, which is quoted herein below for ready reference:-

Received by Ldler
6/7/23

कार्यालय : राज्य-कर संयुक्त आयुक्त, कदमकुआँ अंचल, पटना।

पत्रांक :140...../दिनांक : 06/07/23...../

प्रेषक,

राज्य-कर संयुक्त आयुक्त(प्रभारी),
कदमकुआँ अंचल, पटना।

सेवा में,

Sri Vikash Kumar
Standing Counsel No. 11
Patna High Court, Patna.

विषय:- सर्वश्री प्रेम प्रताप राय, टिन नं० 1013-2414-070 का कर वापसी हेतु प्रेषण।

महोदय,

उपर्युक्त विषय के संबंध में इस अंचल कार्यालय में निबंधित संवेदक सर्वश्री प्रेम प्रताप राय टिन नं० 1013-2414-070 का कर वापसी वर्षवार किए गए भुगतान का विवरण निम्न प्रकार है :-

क्र०	अवधि	आवेदन की तिथि	कोषागार को प्रेषण की तिथि	व्यवसायी खाता में प्राप्ति की तिथि	भुगतान की गयी राशि(रु०)
1	2012-13	25.03.2022	04.05.2022	04.05.2022	186997.00
2	2013-14	25.03.2022	04.05.2022	04.05.2022	709799.00
3	2014-15	25.03.2022	05.04.2022	06.05.2022	72071.00
4	2015-16	25.03.2022	05.04.2022	06.05.2022	1170487.00

सादर सूचनार्थ ।

विश्वासभाजन,
[Signature]
राज्य-कर संयुक्त आयुक्त(प्रभारी),
कदमकुआँ अंचल, पटना।

3. If the petitioner is aggrieved with the order of reassessment, necessary statutory challenge as provided under the statute could have been made. In such circumstances, there is no cause for keeping the writ petition pending.



4. Writ petition is disposed off with the above liberty.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Prakash/avinash

AFR/NAFR	
CAV DATE	N/A
Uploading Date	20.07.2023
Transmission Date	N/A

