

(2005) 12 JH CK 0028
In the Jharkhand High Court
Case No : Writ Petition (T) No. 365 of 2004

B.A.P. Enterprises

APPELLANT

Vs

State of Jharkhand and Others

RESPONDENT

Date of Decision : 13-12-2005

Acts Referred:

Finance Act, 1981 — Section 43

Citation : (2006) 1 JCR 341

Hon'ble Judges : N. Dhinakar, C.J;S.J. Mukhopadhaya, J

Bench : Division Bench

Advocate : Biren Poddar and Sanjay Kumar Mishra, for the Appellant; K.K. Jhunjunwala, for the Respondent

Final Decision : Allowed

Judgement

1. This writ petition has been preferred by the petitioner for a direction on the respondents, particularly upon the 5th respondent, to forthwith pay statutory interest, as provided u/s 43 of the Bihar Finance Act, 1981 on the amount of refund applicable for the years, 1989-90, 1990-91 and 1991-92.

2. It appears that for payment of such benefit the petitioner had earlier moved before this Court in W.P. (T) No. 4186 of 2002. A bench of this Court, vide order dated 29th August, 2002 observed that if the respondent Nos. 3 and 5 find that the petitioner is entitled to any refund and that such refund attracts the payment of statutory interest thereupon, they shall pay the amount in question along with such statutory interest to the petitioner within four weeks.

3. It is informed that the amount has been refunded on 13th September, 2003, but statutory interest has not been paid.

4. We have perused the explanation submitted by the respondents in their counter affidavit, but we are not satisfied with the same. They should have paid the statutory interest as per Section 43 of the Bihar Finance Act, 1981 and should have complied with the Court's order. They are, accordingly, directed to

pay the statutory interest within four weeks failing which, this Court will impose cost and initiate contempt proceedings against the erring person(s).

5. This writ petition is allowed with the aforesaid directions.