**(2002) 10 PAT CK 0032**

**In the Patna High Court**

**Case No :** C.W.J.C. No. 10638 of 2002

Bharat Briquettes Industries and Another — APPELLANT

Vs

State of Bihar and Others — RESPONDENT

**Date of Decision :** 09-10-2002

**Acts Referred:**

**Citation :** (2003) 1 PLJR 168

**Hon'ble Judges :** R.S. Garg, J;Nagendra Rai, J

**Bench :** Division Bench

**Advocate :** Ramesh Kumar Agrawal and Raj Kumar Bhargav, for the Appellant; R.K. Dutta, for the Respondent

## Judgement

1. Heard learned Counsel for the parties.

2. A very small matter which should have been solved by the State authorities has come before this Court at the instance of the Petitioners. The claim of the Petitioners is only with regard to the refund of the sales tax amount. There is no dispute that the Petitioners are entitled to the refund. However, the amount has not been refunded to the Petitioners because of the laches, negligence and inaction on the part of the State authorities, namely, the Sales Tax authorities and the Treasury Officer.

3. Be that as it may, after having heard learned Counsel for the parties, we issue following directions:

The refund voucher which, according to the Petitioner, is lying with the Treasury Officer, Gaya is to be returned to the Petitioners within a period of two weeks from the date of production of a copy of this order and thereafter the Petitioners will produce the same before the Sales Tax Authority, namely, the Deputy Commissioner of Commercial Taxes, Gaya Circle, Gaya, who will revalidate the same within a period of one week after the receipt of the same and thereafter, the Petitioners will present the same before the Treasury Officer, Gaya, who is directed to make payment within two weeks thereafter.

4. It is made clear that in case of any laches on the part of the officers, this Court will direct for payment of cost and compensation which is to be recovered from the concerned erring officers.

5. In the result, this writ application is disposed of with the aforesaid direction.

 