(2000) 08 PAT CK 0086

In the Patna High Court

Case No : C.W.J.C. No''s. 979, 982, 990, 1002, 1003, 1013, 1157 and 1158 of 2000 (R)

B.T. Hirani APPELLANT

Vs

State of Bihar and Others RESPONDENT

Date of Decision : 08-08-2000

Acts Referred:
Bihar Finance Act, 1981 — Section 25A

Citation : (2000) 3 BLJR 2108

Hon'ble Judges : Choudhary S.N. Mishra, J;A.K. Prasad, J

Bench : Division Bench

Judgement

Choudhary S.N. Mishra and A.K. Prasad, JJ.—After having heard the learned Counsel for the parties and going through the materials on record, the aforesaid Writ applications are being disposed of at the admission stage itself. In this connection, reference may be made to the order dated 25.7.2000 which reads thus:

In this case, a counter-affidavit has been filed on behalf of the Central Coalfields Limited enclosing the statements showing the payment of tax for the period 27.3.1995 to 27.4.1999. Ms. Ritu Kumar appearing on behalf of the State-respondent submits that if similar statement is served upon her with respect to different period, payment shall be made within three weeks from the date of service of such statement. Accordingly, Mr. Banerjee appearing on behalf of the Central Coalfields Ltd. is directed to file supplementary counter-affidavit showing the details of the deductions of the tax amount, a copy of which must be served upon Ms. Ritu Kumar appearing on behalf of the State-respondent, within ten days.

Put up this case under the same heading after ten days.

2. Accordingly, Mr. Banerjee appearing on behalf of the Central Coalfields Ltd. filed a supplementary counter-affidavit stating, inter alia, to the effect that the

tax deducted on account of works contract u/s 25A of the Bihar Finance Act, 1981, has already been deposited with the Sales Tax department. However, in terms of the order aforesaid detailed deductions from the bill of the different contractors including the petitioners and the amount deposited with the Sales Tax department concerned is mentioned in the enclosed chart as contained in Annexure-A to the supplementary counter-affidavit which is self-explanatory.

3. Accordingly, we direct the respondent-Joint Commissioner of Commercial Taxes, Ranchi Division, Ranchi to issue a fresh revised/refund demand notice to the petitioner and ultimately if it is found that excess amount has been realised from the petitioner in terms of Section 25A of the Act, the said excess amount must be refunded to the petitioner along with statutory interest if permissible, for the period, in question within three weeks from the date of receipt/production of a copy of this order. Meanwhile, no coercive steps shall be taken against the petitioner.