
(2006) 08 PAT CK 0001
In the Patna High Court
Case No : CWJC No. 12035 of 2005

M/s Monsanto India Limited

APPELLANT

Vs

State of Bihar and Others

RESPONDENT

Date of Decision : 30-08-2006

Acts Referred:

Citation : (2006) 4 PLJR 300

Hon'ble Judges : S.K. Katriar, J;Aftab Alam, J

Bench : Division Bench

Advocate : Sandeep Kumar and Alok Kumar Sinha, for the Appellant; P.K. Shahi for the State, for the Respondent

Judgement

1. Heard counsel for the petitioner and the learned Advocate General who was especially called for by the court in the case. The Advocate General on going through the materials on record and several other documents produced by the petitioner's counsel in course of the argument fairly stated that apparently the demand order at Annexure-1 was issued without taking into account the payments made by the petitioner. He stated that the impugned demand No. 2523 (undated) issued by the Assistant Commissioner of Commercial Taxes, Teghara Circle, Teghara may be annulled with a direction to the concerned authorities to re-verify the fact on the basis of the documents produced by the petitioner and to revise the account, taking into consideration the deposits already made by him before taking any further action in the matter.

2. The impugned demand is accordingly set aside and the writ petition is disposed of with a direction to the competent authority to revise the petitioner's account for the assessment period 2001-02 and to take further steps in tight of the revised account. It is made clear that in case it is found that the petitioner has made deposits in excess of the taxes due he would be allowed refund with statutory interest without any undue delay and in accordance with law.