

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**W.P.(T) No. 15 of 2024**

\_\_\_\_\_

M/s. Aryan Enterprises, a proprietorship concern, having its place of business at 1<sup>st</sup> Floor, J B 16, NA, City Centre Sector IV, Bokaro Steel City, Bokaro, Jharkhand, through its Proprietor, Anuj Kumar Jha, son of Sudarshan Jha, aged about 54 years, resident of Flat No. F-707, Block-F, Near Sai Mandir, Malti Luxuria City, Bokaro Steel City, P.O. & P.S. Chas Bokaro, District-Bokaro, Jharkhand.

... .. Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi-110001.
3. The Deputy Commissioner of State Tax, Bokaro Circle, Bokaro, having its office at 5/8, City Centre, Sector-IV, Bokaro Steel City, P.O. & P.S.- Bokaro, District-Bokaro, Jharkhand
4. The State Tax Officer, Bokaro Circle, Circle, having its office at Stadium Road, Sector-IV, Bokaro Steel City, P.O. & P.S. Bokaro, District-Bokaro, Jharkhand.

... .. Respondents

\_\_\_\_\_

**CORAM: HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE DEEPAK ROSHAN**

\_\_\_\_\_

For the Petitioner : M/s Nitin Kumar Pasari &  
Sidhi Jalan, Advocates  
For the Res.-State : Mr. Aditya Kumar, A.C. to Sr. S.C.-I  
For the Respondents : Mr. Amit Kumar, Sr.S.C, CGST

\_\_\_\_\_

**05/10.12.2024**

Registry to ignore the defects pointed out.

2. The issue raised in the writ petition is covered by the order passed on 12.11.2024 in W.P.(T) No. 14 of 2024.

3. Let for reasons alike, in view of Clause (5) of Section 16 inserted by the Finance (No.2) Act, 2024, with effect from 01.07.2017, the respondents are directed to allow the petitioner to take Input Tax Credit in respect of delayed returns filed for the Financial Year October 2018 to March 2019, and the interest and penalty levied on the petitioner by the respondents shall be refunded with 6% p.a. interest from the date of such collection till the date of repayment.

4. Accordingly, this writ petition stands disposed of.

**(M.S. Ramachandra Rao, C.J.)**

**(Deepak Roshan, J.)**

Fahim/Amardeep