

State of Jharkhand & Ors. v. M/s. BLA Infrastructure Private Limited

Case number: Civil appeal arising out of SLP(C) Diary No. 56452/2025; registered SLP and civil appeal numbers are blank in the signed order.

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 9 January 2026

Refund of successful appellant's GST pre-deposit under sections 107(6) and 115 of the Jharkhand GST Act

Court: Supreme Court of India

Bench: Hon'ble Mr. Justice Sanjay Kumar and Hon'ble Mr. Justice K. Vinod Chandran

Decision stage: Final reasoned signed order disposing of a civil appeal after grant of leave.

01 Facts of case and issues

BLA Infrastructure had made a statutory pre-deposit to maintain an appeal and thereafter succeeded in that appeal. The refund of that pre-deposit was in issue. The State challenged the High Court of Jharkhand's judgment dated 30 January 2025 in WPT No. 6527/2024, contending that the High Court had unnecessarily interpreted section 54 while granting relief.

The question before the Supreme Court was the statutory basis for this pre-deposit refund. The Court condoned delay and granted leave. It proceeded without issuing notice to the respondent because it expected the proposed order to have no adverse effect, while expressly allowing the respondent to seek reopening if adversely affected.

Pinpoint: Official PDF p. 1, unnumbered paragraphs after the grant of leave; p. 3, case metadata and record of proceedings.

02 Discussion by Hon'ble Court

The Hon'ble Court accepted the State's submission that this refund was relatable to section 107(6), read with section 115, of the Jharkhand Goods and Services Tax Act, 2017. In that setting, the High Court's interpretative exercise under section 54 was unnecessary.

The Court's reasoning concerned the proper statutory route for refund of the successful appellant's pre-deposit. It did not reject the taxpayer's entitlement to receive the refund and applicable interest.

Pinpoint: Official PDF pp. 1–2, State's submission and the Court's agreement on the statutory route.

03 Judicial decision and operative relief

The Court set aside the High Court's exercise of interpreting section 54 in this context and disposed of the appeal. It directed that the amount refundable to BLA Infrastructure be paid with interest in accordance with law within four weeks from 9 January 2026. Pending applications were disposed of.

The signed order states neither the refund amount nor a numerical interest rate. The respondent's liberty to seek reopening, if the order adversely affects it, remains an express qualification.

Pinpoint: Official PDF p. 2, operative directions and signed date; p. 1, reopening qualification; p. 3, disposal recorded.

04 In favour of

Mixed: the State succeeds on the statutory route; BLA Infrastructure retains refund with lawful interest.

The State's legal objection was accepted to the extent of the section 54 reasoning. The taxpayer nevertheless obtained a time-bound refund direction. Describing the order simply as a Revenue victory or a denial of refund would omit the operative relief.

Pinpoint: Official PDF p. 2, complete operative portion.

05 AKHB REVIEW POINT

AKHB analysis: First identify whether the amount is an appellate pre-deposit and whether the appeal has succeeded. For a comparable claim under the Jharkhand GST Act, examine sections 107(6) and 115 before relying on section 54. Keep the payment record, appellate result and refund chronology together.

Assess the applicable interest provision and computation separately. This order supplies no fixed interest rate, quantified entitlement or general dispensation from every procedural requirement. Its limited setting should not be expanded into a rule for all GST refunds or automatically applied under another enactment without checking that enactment.

The four-week direction ran from the decision date. This note does not confirm whether payment occurred or whether any reopening or later proceedings followed.

Pinpoint: Analysis based on official PDF pp. 1–2; practical steps are AKHB commentary, not additional judicial directions.

Sources and limitations

Relevant provisions

Jharkhand Goods and Services Tax Act, 2017: sections 107(6), 115 and 54.

Statutory note

The decision expressly concerns the Jharkhand GST Act. It is not presented here as a separate construction of every corresponding Central or State GST provision.

Treatment note

This note records the decision as delivered. Subsequent judicial treatment, legislative changes and compliance with the operative directions have not been independently certified.

Scope of source review

All 3 PDF pages reviewed: signed order on pp. 1–2 and matching record of proceedings on p. 3. Paragraphs are unnumbered; references use the PDF page numbers.

Identity note

The signed order and record of proceedings both give 9 January 2026. No unprinted civil appeal number or reporter citation has been supplied.

Primary source

Source description: Official Supreme Court PDF containing the complete decision and case metadata.

Official source: [Open source document](#)

Source pages: 3

Outcome type: final substantive order

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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