

Bihar Industrial Area Development Authority

Civil Writ Jurisdiction Case No.4737 of 2015

Patna High Court | Order: 30 Mar 2015

01 FACTS OF THE CASE

BIADA challenged the communication dated 11 March 2015 refusing a section 197 certificate for FY 2014-15. It received government funds for specified projects and stated that interest on temporarily unutilised deposits remained earmarked for those purposes. Earlier certificate treatment had been favourable.

02 DISCUSSION BY THE HON'BLE COURT

The rejection supplied no reasons for departing from earlier reasoned treatment. The Court found no change in the nature of the interest on the government-provided funds. A different view in a subsequent year required an opportunity of hearing and a speaking order.

03 JUDICIAL DECISION

The Court quashed the refusal to issue the section 197 certificate and directed issuance. On the facts, the nature of interest on government-provided funds had not changed, and the rejection gave no reasons for departing from earlier treatment. A different view in a subsequent year required a full opportunity and a speaking order.

04 OUTCOME - IN FAVOUR OF

BIADA / petitioner - refusal quashed and certificate issuance directed, subject to the stated limits for subsequent years.

05 AKHB REVIEW POINT

Document ownership and permitted use of project funds and interest. This order does not establish a blanket exemption for every government undertaking.

SOURCE & VERIFICATION

Source court copy, pp. 2-3 and 7-10.

[Read the complete original order \(PDF\)](#)

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