IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3635 of 2015

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M/s Hinduja Takniki Sah Samajik Vikash Sansthan, a Society registered under the Societies Registration Act having its office at Khabra, P.S. - Sadar, District - Muzaffarpur through its Secretary Sri Chitranjan Kumar son of Sukhdeo Ojha resident of at and P.O. Khabra, P.S. Sadar, District - Muzaffarpur.

.... Petitioner

Versus

1. The Principal Chief Commissioner of Income Tax, Bihar, Patna.
2. The Assistant Commissioner of Income Tax, Circle - 1, Bela Kothi, Bela, Muzaffarpur.
3. The Commissioner of Income Tax (Exemption), Central Revenue Building, Birchand Patel Marg, Patna.

.... Respondents

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Appearance :
For the Petitioner/s : Mr. Gautam Kumar Kejriwal, Advocate
For the Respondent/s : Mr. Rishi Raj Sinha, Sr.SC with
Mrs. Archana Prasad, Jr.SC

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 12-03-2015 Heard learned counsel for the petitioner and learned Senior Standing Counsel for the Income Tax Department.

The only direction sought by the petitioner is for rectification of the exemption certificate issued by Notification dated 4.7.2013 under the signature of the Chief Commissioner of Income Tax-II, Patna by which instead of granting the exemption under Section 10(23C)(vi), which had been applied for Assessment Year 2012-13 onwards, that had been granted for the Financial Year 2012-13 onwards, without however there being anything in the said certificate/notification showing that the prayer for Assessment Year 2012-13 has been rejected. It is submitted by learned counsel for the petitioner that the mention of the Financial

Year 2012-13 instead of Assessment Year 2012-13 or Financial year 2011-12 appears to be an inadvertent error and the same needs to be rectified for which an application was filed by the petitioner on 14.10.2014 before the Chief Commissioner but no action has been taken thereon, whereas in the meantime the case of the petitioner has been taken up for scrutiny by the ACIT Circle at Muzaffarpur and the prayer of the petitioner for grant of time is not being accorded for the reason that the assessment itself has to be completed by 31st March, 2015 in terms of the provisions of the Act.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with a direction to respondent No.3 to consider and dispose of the application for rectification and take consequential steps within a period of one week from today so that the petitioner may take appropriate action before the Assessing Officer. For a period of one week from today, i.e., till 19th March, 2015 the proceedings before the Assessing Officer shall remain stayed.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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