

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1745 of 2015

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Motihari Central Co-operative Bank Ltd., constituted Under the Regional Rural Banks Act, 1976 (No. 21 of 1976) having its office at Bhawanipur Zirat, P.O. Motihari, P.S. Motihari, District-East Champaran(Motihari)through its Managing Director, Arvind Kumar Paswan son of Shri Giriwar Paswan resident of Bhawanipur Zirat, P.O. Motihari, P.S. Motihari, District- East Champaran(Motihari)

.... Petitioner/s

Versus

1. Commissioner of Income Tax having its office at Bela Kothi, Bela Industrial Area , Muzaffarpur.
2. Commissioner of Income Tax(Appeals), Muzaffarpur.
3. Dr. Commissioner of Income Tax, Circle-1, Muzaffarpur.
4. Assistant Commissioner of Income Tax , Circle-1, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Rishi Raj Sinha, Sr. S.C.

Mrs. Archana Prasad, Jr. S.C.

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

Date: 02-02-2015

Heard learned counsel for the petitioner and learned Sr.

Counsel for the Income Tax Department.

The only relief pressed by the learned counsel for the petitioner is that the respondent no. 2 (Commissioner of Income Tax (Appeals), Muzuffarpur may be directed to dispose of the Appeal No. 11/CIT (A) Muz/2013-14 for the period 2007-08 filed by the petitioner.

It is submitted by learned counsel for the petitioner that the petitioner has also filed an application for stay of the demand pending the hearing of the appeal and at the very least, the respondent should be directed not to take any coercive action against the petitioner until the decision on the stay petition and the notice of attachment dated 26.05.2014 and 21.01.2015 may be stayed.

It is submitted by the learned counsel for the petitioner that the petitioner has already deposited a tax amount of Rs. 1.90 crores and in addition, after the attachment, an amount of Rs. 92 lakhs has been recovered by the respondents.

In the facts and circumstances of the case, the writ application is disposed with the direction to the respondent no. 2 (Commissioner of Income Tax (Appeals), Muzuffarpur) to consider and dispose of the appeal/stay petition filed by the petitioner as expeditiously as possible, preferably, on the next

date which has been fixed for 09.02.2015. Until the disposal of the stay petition or the appeal itself, whichever is earlier, the notice dated 26.07.2014 and 21.01.2015, issued by the respondent no. 4 (Assistant Commissioner of Income Tax), Circle -1, Patna , shall remain in abeyance.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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