IN THE HIGH COURT OF JUDICATURE AT PATNA

Letters Patent Appeal No. 881 of 2003
Arising out of
Civil Writ Jurisdiction Case No. 1041 of 1999

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1. The Union of India through the Chief Commissioner, Income Tax, Patna, Bihar.
2. The Chief Commissioner Income-tax, Bihar at Patna.
3. The Commissioner, Income-tax, Bihar at Patna.
4. The Deputy Commissioner, Income-tax, Bihar at Patna.
5. The Assistant Commissioner, Income-tax, Bihar at Patna.

.... Appellant/s

Versus

Vishwanath Ojha, Partner G. Trading Corporation, Resident of Jagatpuri Parwara Road, Delhi- 51.

.... Respondent/s

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Appearance :

For the Appellant/s	:	Mrs. Archana Sinha, Sr. Standing Counsel (Income Tax Department)
For the Respondent/s	:	Mr.

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CORAM: HONOURABLE MR. JUSTICE V.N. SINHA
and
HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE V.N. SINHA)

Date: 16-04-2015

Union of India through Chief Commissioner, Income Tax, Bihar, Patna and his subordinates has preferred this appeal assailing the order dated 03.07.2003 passed by the learned Single Judge in C.W.J.C. No. 1041 of 1999 whereunder Authorities of the income tax had been directed to consider the case of the writ petitioner for payment of award money as according to the petitioner he furnished information to the department leading to recovery of black money.

2. In this connection, learned Single Judge permitted the petitioner to file representation before the authorities of the income tax whereafter the authorities had to

consider the claim made in the representation and if petitioner found entitled to get any amount then only such payment is required to be made. The direction of the learned Single Judge is absolutely innocuous and ought not to have been assailed before this Court. We may also notice that the present appeal is barred by limitation and appellants have filed Interlocutory Application No. 4217 of 2003 on 19th September, 2003 praying therein to condone the delay of more than one month in filing the appeal.

3. Having gone through the impugned order as also the ground taken in the limitation petition, we are satisfied that the order impugned does not require any interference by this Court. The appeal is accordingly, dismissed.

4. Having dismissed the appeal on merit, there is no occasion for us to condone the delay in filing the appeal. In the circumstances limitation application bearing Interlocutory Application No. 4217 of 2003 is also dismissed.

(V.N. Sinha, J.)

(Ahsanuddin Amanullah, J.)

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