IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Jurisdiction Case No.775 of 2016
In
Civil Writ Jurisdiction Case No. 16015 of 2015

==

Commissioner Of Income Tax & Ors

.... Petitioner/s

Versus

Nai Rajdhani Path Pramandal

.... Respondent/s

==

Appearance :

For the Petitioner/s : Mrs. Archana Sinha @ Archana Shahi
For the Respondent/s : Mr. D.V.Pathy

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE CHAKRADHARI SHARAN SINGH

ORAL ORDER
(Per: HONOURABLE THE CHIEF JUSTICE)

9 30-08-2016 Heard Mrs. Archana Sinha @ Archana Shahi, learned Counsel for the petitioners, and Mrs Manju Jha, learned Counsel for the respondent.

With the help of this application, the petitioners seek modification of the order, dated 15.02.2016, passed by this Court in C.W.J.C. No. 16015 of 2015, primarily by contending that the respondents had not conceded that the required taxes had been paid by the two Corporations, namely, Bihar Rajya Pul Nirman Nigam Limited, and Bihar State Road Development Corporation Limited, in respect of their taxable liability, which form the subject matter of the writ petition, which gave rise to C.W.J.C No. 16015 of 2016 and which has been disposed of by this Court by order, dated 15.02.2016.

It is contended on behalf of the respondent-applicants that it appears from the paragraph 7 of the order aforementioned that as if the respondents have conceded to the effect that the two Corporations have paid requisite taxes.

We make it clear that there is no dispute that returns have been filed by the Corporations. There is also no dispute that in terms of their self assessments made, the Corporations have paid the taxes. The revenue may not, however, agree with the correctness of the self assessments, which have been made by the Corporations and, therefore, they are free to pass such order(s) of assessment as may be permissible in law.

As regards the expression mentioned in para 7 of the order, dated 15.02.2016, “Ms. Archana Sinha@ Archana Shahi, learned Counsel, has not been able to dispute that in terms of the assessment made by the said two Corporations, taxes have been paid”, we make it clear that Ms. Archana Sinha@ Archana Shahi, learned Counsel did not make any concession, in respect of the assessments made that taxes had been paid by the two

Corporations in terms of requirement of law.

In view of the above, this modification application stands disposed of.

(I.A. Ansari,CJ)

(Chakradhari Sharan Singh, J)

sunil/-

U			