IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.12231 of 2017

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Nai Rajdhani Path Pramandal, Road Construction Department, Government of Bihar, Patna through its Executive Engineer, Umesh Kumar Rai, S/o Late Radha Rai, R/o Kautilya Nagar, P.O. and P.S. Lal Bahadur Shastri Nagar, District- Patna, PIN- 800023

... ... Petitioner/s

Versus

1. Income Tax Appellate Tribunal, Patna Bench, Patna, 5th Floor, Central Revenue Building, Beer Chand Patel Marg, Patna
2. Commissioner of Income Tax (TDS), Patna having its office at 5th Floor, Central Revenue Building, Beer Chand Patel Marg, Patna
3. Assistant Commissioner of Income Tax, TDS Circle, Patna having its office at 6th Floor, Central Revenue Building (Annexe Building) Beer Chand Patel Marg, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Parijat Saurav, Advocate
Mr. Ajay Kumar Rastogi, AAG-10
Mr. Abhi Sarkar, Advocate
Mr. Naman Nayak, Advocate

For the Respondent/s : Mr. Archana Sinha, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 29-08-2017

This is a dispute between the State Government and the Income Tax Department in the matter of payment of duty and tax said to have been deducted by the department under the T.D.S. system.

Be it as it may be, the fact remains that the appeal filed by the State Government is pending consideration before the Appellate Tribunal and as the Appellate Tribunal is not functioning in Patna, the application has been filed for hearing of the stay application. If the Appellate Tribunal is not functioning in Patna, the petitioner herein can approach the Bench at Mumbai and the Chairman of the Bench at Mumbai is authorized to deal with the stay application. On the petitioner filing a certified copy of this order along with appropriate application before the Bench at Mumbai, which is authorized to hear the matter, we are hopeful that the Bench shall consider the issue of interim relief and pass appropriate order on the prayer for stay made by the petitioner before the said Tribunal. In the meanwhile, the petitioner shall ensure that an amount of Rs. 118 crore is kept as a balance in the account of the petitioner. We request the Tribunal to decide the question of stay within a period of two weeks of receipt of a copy of this order.

With the aforesaid, the writ application stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	05.09.2017
Transmission Date	