

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15668 of 2017

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Smt. Krishna Singh, Wife of Prabhat Narain Singh, resident of 103, East Boring Canal Road, Police Station- Buddha Colony, District- Patna.

.... Petitioner/s

Versus

1. The Principal Commissioner of Income Tax 2, Patna.
2. The Income Tax Officer, Ward No. 4 (5), Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ajay Kumar Rastogi, Advocate

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

Mrs. Shilpi Keshri, Jr. SC

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR

UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 20-12-2017

During pendency of this matter, as the assessment proceedings have been finalized and the petitioner has already filed appeal before Commissioner of Income Tax (A)-2, Patna, as is evident from the averments made in I.A. No. 9153 of 2017, we see no reason to proceed further in the matter. The petitioner may prosecute the appeal filed. However, it is pointed out that the respondents have not withdrawn the attachment made under Section 281B of the Income Tax Act pertaining to Saving Bank Account of the petitioner and the fixed deposit and the petitioner is willing to deposit 20% of the disputed Tax amount, which, according to the petitioner, comes to Rs.36,29,518/- and it is stated that on such a condition the Bank Account should be released after



recovery of 20% and the petitioner has already availed the alternative statutory remedy of appeal under Section 246A of the Income Tax Act and an interlocutory application with regard to the prayer before us is already pending before the appellate authority, we direct the appellate authority (respondent no.1) to hear all concerned and pass appropriate order within a period of 10 days from the date of receipt/production of a copy of this order.

With the aforesaid, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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