

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR**WPT No.316 of 2017**

Vijendra Singh S/o Late Shri Vijay Singh Aged About 42 Years Ameri Road, Near St. Francis School, Shanti Nagar, Police Station Bilaspur, Chhattisgarh. P I N 495001

---Petitioner**Versus**

1. The Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi.
2. The Principal Commissioner Of Income-Tax, Aaykar Bhawan, Vyapar Vihar, Police Station Tarbahar, Tahsil And District Bilaspur, Chhattisgarh. P I N 495001
3. The Deputy Commissioner, Of Income-Tax 1 (1), Present Address-Income-Tax Office, Mahima Complex, Vyapar Vihar, Police Station Tarbahar, Tahsil And District Bilaspur, Chhattisgarh. P I N 495001

---Respondents

For Petitioner	:	Shri S.Rajeshwara Rao, Advocate.
For Respondent No.2 & 3/ Income Tax Department.	:	Shri Amit Choudhary, Advocate.

Hon'ble Shri Justice P. Sam Koshy**Order on Board****13/10/2017**

1. Challenge in the present Writ Petition is to the award dated 25/09/2017.
2. This is the second Writ Petition. The earlier round of litigation was W.P.T.No.272/2017 which was disposed on 11/08/2017.
3. The case of the petitioner is that, the petitioner under the Income Declaration Scheme of 2016 declared the income of Rs.1,03,05,000/- and the first installment fell due by 30/11/2016.
4. The contention of the counsel for the petitioner is that, on the said date when he had gone to the bank for depositing the first installment, due to some technical problem, the bank could not accept the deposit which the petitioner intended to make and to which he had immediately approached the bank authorities as well as authorities of the Income Tax Department.

5. Considering this contention, the earlier Writ Petition was disposed off with a direction to the petitioner as well as to the respondent No.2 to take a fresh decision on the application of the petitioner along with the application for condonation of delay and meanwhile it was ordered that, the authority shall not proceed with the re-assessment proceeding till the fresh application which was to be filed by the petitioner would be decided.

6. Subsequent to the disposal of the said Writ Petition, the petitioner again had filed an application which vide the impugned order, the authority concerned have rejected and have ordered for further proceeding with the re-assessment order.

7. The contention of the counsel for the petitioner is that, the authority have not properly appreciated the contention put forth by the petitioner in as much as they have not verified the facts from the concerned bank so far as the bonafieds which the petitioner has raised in the application. He further submits that, the authority have also not granted him an opportunity to lead the evidence of the bank authorities in this regard to substantiate his contention.

8. Be that as it may, perusal of the record reflects that, the only contention which the petitioner intends to establish before the authority so far as bonafied is concerned is the technical fault on part of the bank in not accepting the deposit which he intended to make on 30/11/2016 by which date he was supposed to deposit the first installment under the Income Declaration Scheme 2016.

9. Without entering into the merits of the case, the impugned order as of now is kept in abeyance and the matter is remitted back to the authority with a direction that the authority i.e. respondent No.2 shall provide another opportunity to the petitioner to produce sufficient material to establish his bonafieds in respect of that he had gone to the bank on 31/11/2016 and further the fact that, he wanted to deposit the first installment in the bank on

the said date and because of the technical default of the bank, the deposit could not be accepted.

10. Subject to the petitioner producing sufficient evidence in this regard, the authority would reconsider the case of the petitioner on its merits.

11. Needless to mention that, till the authority passes a fresh order on the issue, the re-assessment proceedings shall be kept in abeyance.

12. With the aforesaid observation this Writ Petition at this stage is disposed off.

Sumit

**Sd/-
(P. Sam Koshy)
Judge**