IN THE HIGH COURT OF JUDICATURE AT PATNA
Letters Patent Appeal No.1579 of 2014
In
Civil Writ Jurisdiction Case No.753 of 2006

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1. The State Of Bihar through the Secretary- Cum- Commissioner, Road Construction Department, Government of Bihar, Visheshwaraiya Bhawan, Bailey Road, Patna.
2. The Secretary-cum-Commissioner Road Construction Department, Government of Bihar, Visheshwaraiya Bhawan, Bailey Road, Patna.
3. The Engineer-in-Chief-cum-Additional Commissioner-cum-Special Secretary, Road Construction Department, Government of Bihar, Patna.
4. The Joint Secretary, Road Construction Department, Government of Bihar, Visheshwaraiya Bhawan, Bailey Road, Patna.
5. The Chief Engineer, Central Design Organisation, C.D.O. Building, Road Construction Department, Bihar, Patna.
6. The Deputy Secretary Road Construction Department, Government of Bihar, Visheshwaraiyha Bhawan, Bailey Road, Patna.
7. The Superintending Engineer, Headquarter, Designing Circle, C.D.O., Building, Road Construction Department, Bihar, Patna.

... ... Appellant/s

Versus

1. Anama Devi W/o Late Rudra Bhushan Ojha, S/o Late Devi Sharan Ojha R/o Village Sheshamba, P.S. Sakurabad, District Jehanabad, residing as Brahamini Ghat, Gaya near Senji Temple, P.S. Civil Line, Gaya.
2. The Accountant General, Bihar, Birchand Patel Path, Patna.
3. The Commissioner, Income Tax Department, Bihar, Patna

... ... Respondent/s

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Appearance :

For the Appellant/s	:	Mr. Prabhakar Jha, GP 27
For the Pvt. Respondent	:	Mr. S. P. Tewari
For the Respondent Income Tax	:	Mrs Archana Sinha, Sr. S.C. Mr Ashok Kumar Mr Sanjeev Kumar

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CORAM: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI
and
HONOURABLE JUSTICE SMT. NILU AGRAWAL

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI)

14 16-01-2018 The appeal stands disposed of with the observation and clarification that TDS amount of Rs.1,99,514/- stands deposited into the account of the private respondent- Anama Devi on

30.9.2009 having PAN No.ARGPD7887B.

If that be so then the direction of the learned Single Judge to make payment of the said amount is uncalled for. The said direction to that extent of the learned Single Judge passed on 11.02.2014 in the writ application is set aside. The private respondent is given leeway and liberty to take steps in accordance with law to claim her refund of the TDS amount.

Since the private respondent happens to be a widow of a low paid employee, therefore, it is expected that the authorities of the Income Tax Department will neither be too technical nor create impediments if the entitlement of the private respondent to claim the refund is not the issue. This order has been passed on the basis of the affidavit filed on behalf of the Income Tax Officer Ward- 3 (1), Gaya and the position emerging there from.

Appeal stands disposed of in terms of the above.

(Ajay Kumar Tripathi, J)

(Nilu Agrawal, J)

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