IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13940 of 2018

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Harendra Kumar Tiwary, Son of Late Awadh Kishore Tiwary, Resident of Flat No-106, Block-B, Prem Kunj Apartment, Road No-10, Indrapuri, Patna (Bihar)- 800024.

... ... Petitioner/s

Versus

1. The B. R. A. Bihar University, Muzaffarpur (Bihar) through its Registrar, B.R.A. Bihar University, Muzaffarpur (Bihar)- 842001.
2. The Vice-Chancellor, B.R.A. Bihar University, Muzaffarpur (Bihar)- 842001.
3. The Registrar, B.R.A. Bihar University, Muzaffarpur (Bihar)- 842001.
4. The Finance Officer, B.R.A. Bihar University, Muzaffarpur (Bihar)- 842001.
5. The Finance Adviser, B.R.A. Bihar University, Muzaffarpur (Bihar)- 842001.
6. The Income Tax Department through the Commissioner of Income Tax, Revenue Building, Birchandra Path, Patna (Bihar). The Income Tax Officer, Ward Circle-1(i) Patna, Patna (Bihar).
7. The Income Tax Officer, Ward Circle- 1 (i) Patna, Patna (Bihar).

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Shankar Kumar, Advocate
For the University	:	Mr. Sandeep Kumar, Advocate
		Mr. Zaki Haider, Advocate
For the Income Tax	:	Smt. Archana Sahi, Advocate
		Mr. Alok Kumar, Advocate
		Mr. Sanjeev Kumar, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ASHUTOSH KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 12-09-2018 By filing this writ petition under Article 226 of the Constitution of India, the petitioner has prayed for the following reliefs:

(i) Direction be issued to the respondents no. 1 to 5 to deposit the TDS amount in the head of Income Tax Department which was deducted as per income from the petitioner and also to upload the

TDS certificate under the head of TRACES (TDS Reconciliation Analysis and Correction Enabling System) of Income Tax Department, Government of India for the PAN number of the petitioner.

(ii) Direction be issued to the respondent no. 6 & 7 to resolve the demand which has created, without any hindrance and make the payment of refund amount after due process.

(iii) Direction be issued to the respondent no. 6 & 7 to take action against the respondent no. 1 to 5 for non deposition of the deducted amount of tax from remuneration paid by the respondent university and impose penalty upon them and the same be paid to this petitioner.

Initially, the grievance of the petitioner was with respect to non-deposit of the TDS by the university, though deducted for the year 2011-12 onwards.

Now, it is reported that the university has already deposited the TDS with the Income Tax Department for the years 2011-12 onwards and the same is uploaded also.

Learned counsel for the petitioner has stated that the grievance is also with respect to the non-deposit of the TDS by the university for the assessment year 2008 to the assessment year 2010 also.

It will be open for the petitioner to make a detailed representation to the university for the aforesaid period and if the same is made within a period of two weeks from today, the university is to take corrective measures and take steps to deposit the TDS, which is reported to be deducted from the petitioners within a period of four weeks, thereafter.

With the aforesaid observation/direction, this writ petition stands disposed off.

However, it is made clear that we have not expressed anything on the conduct of the university in not depositing the amount of TDS, though deducted from the petitioner and it will ultimately for the Income Tax Department to take appropriate steps in accordance with law and on its own merits.

(Mukesh R. Shah, CJ)

(Ashutosh Kumar, J)

skm/-

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