IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5392 of 2018

Rural Works Department, Works Division Sasaram, having its office at Zila Parishad Campus, Karghar More, Sasaram, Rohtas- 821115 through its Executive Engineer, Bindhyabasani Kumar, son of late Kashinath Prasad, resident of North Patel Nagar, Gokul Path, P.O. Keshri Nagar, P.S. Shastri Nagar, Patna- 800024.

... ... Petitioner/s

Versus

1. Commissioner Of Income Tax, TDS, having its office at Birchand Patel Marg, Patna.
2. Asst. Commissioner of Income Tax, TDS, having its office at Birchand Patel Marg, Patna.
3. Treasury Officer, Sasaram having its office in campus of S.D.O. Sadar, Sasaram.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate Mr. Sadashiv Tiwari, Advocate
For the Respondent/s	:	Mrs. Archana Sinha @ Archana Shahi, Advocate Mr. Alok Kumar, Advocate Mr. Sanjeev Kumar, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 23-03-2018

This writ petition indicates a sad state of affairs in the matter of functioning by different and insensitivity of the departmental authorities in dealing with the minor issues.

The Rural Works Department has filed this writ petition and their grievance is against the Income Tax Department in the matter of attachment of their bank account. With regard to deduction of tax at source and their deposit with the Income Tax Department, due to certain administrative and technical defects, the deduction made is not properly reflected. Even though tax was deducted and deposited by the petitioner admittedly in a wrong TAN number, as a result the computer system in which the deposit was made did not reflect the deposit and there has been communications between the parties which goes to show that the mistake was pointed out by the petitioner-Department and the Income Tax Department indicated that in view of the technical nature of working of the CPC System at Banglore, defects cannot be cured and the Department, namely the petitioner, is required to take certain action in the matter. When no action was taken by the petitioner, the bank account of the petitioner has been attached and the petitioner is before us challenging the aforesaid action.

The Income Tax Department may be right in contending that the tax has been deposited in wrong manner because of which the deposit is not recorded and the correction is not possible and therefore, the Department, namely the petitioner, should take certain action in the matter.

Even if the petitioner did not take any action in the matter, the Income Tax Department should not have attached the bank account of the petitioner, instead should have taken up the issue before the higher authority of the Department and tried to find out ways to resolve the same, instead of taking the extreme coercive action of attaching the bank account of the Department, namely the petitioner, which has consequential effect of creating adverse effect in public functioning and managing the Government accounts, payment of salary etc. to the employees and the public at large.

We do not appreciate the manner in which both the Departments have functioned. The petitioner department instead of approaching this Court should have taken up the issue through their Departmental Head with the Income Tax Department and thereafter tried to resolve the issue. The Income Tax Department also, in case it found that the Rural Works Department, namely the petitioner, has not deposited the tax in the correct form, should have taken up the issue with the higher authorities of the Rural Works Department or the State Government and tried to resolve the issue. Instead of doing so, the Income Tax Department took the most extreme coercive steps and the petitioner, therefore, approached this Court by filing writ petition. In doing so, not only the public money, but public time and various other adverse effect has been caused.

In our considered view, this is a case where the Principal Chief Commissioner of the Income Tax Department and the Principal Secretary of the Rural Works Department should be directed to sit and resolve the issue in question and till then the bank account of the petitioner should be released.

Accordingly, we allow this writ petition and issue the following directions:

The Income Tax Department shall release the bank account of the petitioner forthwith within a period of 24 hours from today. Thereafter, the Principal Chief Commissioner of the Income Tax Department and the Principal Secretary of the Rural Works Department shall sit and resolve the issue and submit a report with regard to action taken to the Registrar General of this Court within 15 days from today.

With the aforesaid, the writ petition stands allowed and disposed of.

(Rajendra Menon, CJ)

(S. Kumar, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	23.03.2018
Transmission Date	