IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.16070 of 2017

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Rajendra Singh, Son of Late Charan Singh, Resident of M/S Bhargo Saw Mill, Mithapur, P.S. Jakkanpur, District- Patna, proprietor of M/S Bhargo Saw Mill, Mithapur, P.S. Jakkanpur, District- Patna.

... ... Petitioner/s

Versus

1. The Union Of India through the Secretary, Department of Revenue, North Block, New Delhi -110001
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi-110001.
3. The Director General of Income Tax Investigation, Central Revenue Building, Virchand Patel Marg, Patna-800001
4. The Director of Income Tax (Investigation), Central Revenue Building, Virchand Patel Marg, Patna- 800001
5. The Assistant Commissioner of Income Tax, Central Circle-3, Central Revenue Building, Virchand Patel Marg, Patna -800001

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 16189 of 2017

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Rajendra Singh Son of Late Charan Singh Resident of M/S Bhargo Saw Mill, Mithapur P.S. Jakkanpur, District-Patna Proprietor of M/S Bhargo Saw Mill, Mithanpu, P.S. Jakkanpur, District-Patna.

... ... Petitioner/s

Versus

1. The Union Of India through the Secretary, Department of Revenue, North Block,New Delhi -110001
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi-11001.
3. The Director general of Income Tax (Investigation), Central Revenue

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Building, Virchand Patel Marg, Patna-800001

4. The Director general of Income Tax Investigation, Central Revenue Building, Virchand Patel Marg, Patna -800001
5. The Assistant Commissioner of Income Tax, Central Circle-3, Central Revenue Building, Virchand Patel Marg, Patna-800001

... ... Respondent/s

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Appearance :
(In Civil Writ Jurisdiction Case No. 16070 of 2017)

For the Petitioner/s	:	Mr.Vinay Mistry, Advocate Mr. Mrigank Mauli, Advocate
For the Respondent/s	:	Ms.Archana Sinha, Sr. Standing Counsel Mr. Alok Kumar and Mr. Sanjeev Kumar Jr. Standing Counsel

(In Civil Writ Jurisdiction Case No. 16189 of 2017)

For the Petitioner/s	:	Mr.Vinay Mistry, Advocate Mr. Mrigank Mauli, Advocate
For the Respondent/s	:	Ms. Archana Sinha, Sr. Standing Counsel Mr. Alok Kumar and Mr. Sanjeev Kumar Jr. Standing Counsel

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

Date : 07-05-2019

Heard Mr. Vinay Mistry, learned counsel for the petitioner and Ms. Archana Sinha, learned Sr. Standing Counsel for the Income Tax Department.

While CWJC No. 16070 of 2017 was filed with the prayer to issue direction to the authorities of the Income Tax Department to release the documents that had been seized by the Department during search and seizure operation held in between

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8.9.2010 to 10.9.2010 in the premises of the petitioner, CWJC No. 16189 of 2017 is filed seeking a direction to the Income Tax Department to refund the sum of Rs. 9 lacs with adequate interest with effect from 8.9.2010.

It is not in dispute that each of the grievance raised by the petitioner has since been redressed as admitted by Mr. Mistry. He now advocates to seek further interest on the seized amount of Rs. 9 lacs which has since been remitted in pursuance of the refund order at Annexures-P/1 and P/2 to the writ petition which accompanies interest as well to the tune of Rs.1,92,750/- because the total refund amount is quantified at Rs.10,92,750/-. The writ petitioner while claiming interest admits that an amount of Rs.10,92,750/- inclusive of interest, is to be refunded to the petitioner and this is exactly the prayer is made in the writ petition which has been allowed and money remitted to the petitioner.

In such view of the matter, any canvassing by Mr. Mistry for further interest is not found admissible for two reasons, firstly, that the prayer in the writ petition seeking refund of the amount quantified by the Income Tax Department at Rs.10,92,750/- which accompanies interest as well has since been refunded and, secondly, in view of the dispute as to whether the fault lay with the Department in remitting the money or with the

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petitioner in not accepting the money as manifest from the letter dated 12.04.2019 which records that the amount of refund was not being accepted by the petitioner, we are not persuaded to grant any further indulgence to the issue raised.

The writ petitions are accordingly disposed of.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

mrl./-

AFR/NAFR	NAFR
CAV DATE	N.A.
Uploading Date	18/05/2019
Transmission Date	N.A.

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