IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6020 of 2020

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Bihar Police Building Construction Corporation Pvt. Ltd. through its Managing Director of Mr Sunil Kumar age 60 years, (M), 5 B.M.P Campus, P.O. Vetenary College, P.S. Vetenary College, Dist. Patna, Bihar 800001

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. building, Bir Chand Patel Path Patna 800001.
2. Commissioner Of Income Tax, C.R. building, Bir Chand Patel Path Patna. 800001.
3. Joint Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna 800001.
4. Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna 800001.
5. Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna 800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Prakash Sahay, Advocate

For the Respondent/s : Mrs.Archana Sinha @ Archana Shahi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE S. KUMAR)

(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

Date : 24-11-2020

Heard the parties.

Petitioner has prayed for following reliefs:-

> a. "To give affect of the Hon'ble Appellate Tribunal order Annexure 4 to the petition and the Appellate order marked as annexure 3 to the petition.
> b. To refund Rs. Sixty four lacs recovered from the petitioner's Bank Account and excess tax paid in the form of TDS stands to total amount is Rs.89,00,000 and the same is required to be refunded with interest.
> c. To not to adjust against the years in which the tax

has already been paid and there is no liability.
d. To quash Annexure 3, the order passed which is bad in the eye of law and is in violation to section 153 of the Income Tax Act.

Petitioner has filed this writ petition against the order passed by the assessing authority, as contained in Annexure 3, without exhausting statutory remedy against the order as impugned.

Accordingly, the writ petition is disposed of with liberty to petitioner to file appeal before the appellate authority against the order as impugned in this writ petition and if any such appeal is filed by petitioner, the appellate authority shall condone the delay in filing appeal as the matter remained pending before this Court and shall decide the appeal on merit within 60 days from the date of its filing.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

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