IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9340 of 2020

==

Pramila Krishna Construction Pvt. Ltd. Through its Managing Director, Prem Ranjan Kumar male aged about 41 years, son of Krishna Prasad, resident of H/o Rameshwar Prasad, Bank Colony, New Bengali Tola Mithapur, P.S.- Jakkanpur, District- Patna

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel 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
6. Income Tax Officer, Ward 2(2), Lok Nayak Bhawan, Patna.

... ... Respondent/s

==

Appearance :
For the Petitioner/s : Mr.Uday Prasad Singh, Advocate
For the Respondent/s : Ms.Archana Sinha, Advocate

==

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

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 22-12-2020

Petitioner has prayed for the following relief(s):

"For issuance of an appropriate writ/ writs, order/ orders, direction/

directions. The petitioner company is engaged in construction of awarded work which is issued in the name of the company in the State of Bihar from several department and other work from allotted to the registered company, after completion of the Financial Year 2016-2017 the petitioner collected the statement of account and filed his return as per advice of Audit report, so that return has been filed for the period 2016-2017 but the Assessing Officer was duly assessed and a demand of Rs. 52,25,021 was made. Against the assessment order petitioner preferred to file an appeal before the Joint Commissioner Appeal, Patna. The appeal is pending before the concerned Court, the petitioner after this they were collecting some of the required document for hearing. In the mean time the authority has already withhold the account of the company bearing no 28512020000144 HDFC BANK, Rejendra Nagar Branch Patna. In the present case petitioner is suffering great loss because the authorities wrong action and in violation to the act sec. 226(3) of the Income Tax Act. The authorities cannot retain the bank where as the

> appeal is pending. Thus direction may be given to unlock the concerned bank account, so that the salary and other emolument has been delivered to the staff and petitioner shall also be compensated for the loss petitioner has suffered."

Learned counsel for the petitioner states that the petitioner shall be content if directions are issued to the appellate authority to consider and decide the petitioner's appeal which is yet pending consideration.

Ms. Archana Sinha, learned counsel for the respondents states that subject to the petitioner fully complying with the provisions of law, for hearing of the appeal, the same shall be considered and decided expeditiously.

Statement accepted and taken on record.

The petition is disposed of with the following mutually agreeable terms:

The petitioner shall appear before the appellate authority on 21.01.2021, on which date he shall comply with all the formalities for hearing of the appeal as per law, including deposit of tax/amount, if any.

The petitioner shall fully cooperate and not take any unnecessary adjournment;

The appeal be heard and decided on merits within a period of six months from the said date.

It stands clarified that the proceedings, during the time of current Pandemic- Covid-19 shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person i.e. physical mode.

Equally, liberty is reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law.

We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch.

Needless to add, while considering such appeal, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

Liberty reserved to the petitioner to approach the Court, if the need so arises subsequently on the same and subsequent cause of action.

We have not expressed any opinion on merits.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

AFR/NAFR	
CAV DATE	
Uploading Date	26.12.2020
Transmission Date	