IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.66 of 2015

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Shapoorji Pallonji and Company Ltd. S/O Late Durlov Chandra Ghosh R/O 1925,Chakgaria,Hiland Park,17 A2 Brook Tower, Kolkata-94. Corporate Office at S.P Centre,41/44 Minoo Desai Marg,P.OP.S-Colaba,Mumbai-400005 Maharastraand Branch Office at Indian Institute of Patna Campus, Amhara,P.O P.S-Bihta,Distt.-Patna

... ... Petitioner/s

Versus

1. Commissioner Of Income Tax (TDS), having its office at Annexe C.R. Building, Beer Chand Patel Marg, Patna.
2. Asstt. Commissioner of Income Tax (TDS),having its office at 6th Floor, Annexe C.R.Building, Beer Chand Patel Marg, Patna.
3. National Building Corporation Ltd. through its General Manager having its office at 404,4th Floor, Maurya Tower, Maurya Lok Complex, Patna-800001.
4. The State of Bihar through the Principal Secretary,Energy Department, Govt. of Bihar,Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate.
For the Respondent/s	:	Mrs. Archana Sinha @ Archana Shahi, Advocate Mr. Rajeev Kumar Singh, Advocate

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 20-08-2020 Petitioner has prayed for the following relief(s):

> "(i) the notice dated 21.11.2014 (as contained in Annexure-2) issued by the respondent no. 3 threatening recovery of income tax at source for the financial years 2012-13 and 2013-14 be quashed.
> (ii) For any other relief/reliefs to which the petitioner is otherwise found entitled to."

Shri Rajeev Kumar Singh, learned counsel for the

Respondent No. 3, states that the present petition has become infructuous inasmuch as prior to the institution of the present petition, amount of T.D.S. stood already deducted and, as such, it is always open to the petitioner to take recourse to statutory remedy as is otherwise available in law.

At this stage, Shri D.V. Pathy, learned counsel, states that liberty be reserved to the petitioner to initiate appropriate proceeding seeking refund of the T.D.S. amount already deducted by Respondent No. 3.

Liberty is reserved.

Petition is disposed of clarifying that the issue of limitation shall not come in the way of the petitioner in pursuing the statutory remedy in accordance with law. However, this the petitioner must do within a period of 30 days from today.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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