

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17308 of 2019

Dr. Gitanjali Kumari Legal Heir and wife of late Dr. Anil Kumar Resident of
102, Kanika Maihar Apartment A.N. Path P.O. + P.S. District Patna.

... .. Petitioner/s

Versus

1. Central Board of Direct Taxes through its Secretary having its office at North Block, New Delhi.
2. Commissioner of Income Tax Central Processing Unit, Bengaluru.
3. Commissioner of Income Tax-1 having its office at Central Revenue Building, Bir Chand Patel Marg, Patna. Income Tax Officer, Ward 1 (1), Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

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

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 : 25-11-2020

Heard the parties.

Petitioner has prayed for following reliefs:-

(I) The respondent no.2 to be directed to refund sum of Rs.68,070 determined in pursuance of an order of assessment in the case of her husband late Dr. Anil Kumar with statutory interest thereon.

(ii) Any other relief which the petitioner may otherwise be entitled to.”

It has been submitted by Mrs. Archana Sinha, learned counsel for the Department of Income Tax, that grievance of the



petitioner has already been redressed and the refund amount has been credited in her account and the interest accrued thereupon has already been credited into her account and nothing survives for adjudication in this writ petition.

However, it is submitted by Mr. D. V. Pathy, learned counsel for the petitioner, that full interest amount has not been credited into the account of petitioner, however, same is being disputed by learned counsel for the Revenue. If any amount in form of interest is still due, the department will verify the same and if any amount of interest is found payable, same to be credited into the account of petitioner within 30 days.

With said observation, this writ petition is disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	28.11.2020
Transmission Date	NA

