IN THE HIGH COURT OF JUDICATURE AT PATNA
CRIMINAL MISCELLANEOUS No. 7477 of 2021
Arising out of
CRIMINAL MISCELLANEOUS No. 30084 of 2013

Arising Out of PS. Case No.-2050 Year-2011 Thana- VAISALI COMPLAINT CASE District- Vaishali

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Pradeep Kumar Paswan, Male, aged about 58 years, Son of Late Binul Ram, Resident of Mohalla- Hela Bazar (Navjeevan Colony), PS- Hazipur (Town), District- Vaishali.

... ... Petitioner/s

Versus

1. The State of Bihar.
2. The Superintendent of Police, Vaishali.
3. The Director of Investigation, Income Tax, Bihar.
4. The Principal Chief Commissioner of Income Tax, Bihar and Jharkhand.
5. Anuradha Mehta @ Anuradha Mundkur, Female Daughter of Late Ravindra Nath Mehta and Wife of Balmiki Mundkur, Resident of 36/201, Heritage City, Gurgaon, Haryana.

... ... Opposite Party/s

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Appearance :

For the Petitioner/s	:	Mr. Amarendra Nath Verma, Advocate
For the State	:	Dr. Ajeet Kumar, APP

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CORAM: HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH
ORAL JUDGMENT
Date : 11-08-2021

The matter has been heard *via* video conferencing.

2. Heard Mr. Amarendra Nath Verma, learned counsel for the petitioner and Dr. Ajeet Kumar, learned Additional Public Prosecutor (APP) for the State. Despite service of notice on learned counsel for the Income Tax, nobody appeared on its behalf.

3. The petitioner seeks modification of the judgment and order dated 17.05.2019 passed in Cr. Misc. No. 30084 of 2013, by which the Income Tax Department was directed to take action

under the relevant provisions of Income Tax Act, 1961 or any ancillary or complimentary provision with regard to the issue.

4. Learned counsel for the petitioner submitted that he was the opposite party no. 2 and the direction to the Income Tax authorities was against him. It was submitted that though the petitioner has sufficient material to satisfy the authorities that the money paid by him was through proper legal sources, but because of the order of the Court, the Income Tax authorities are in the process of passing adverse order. It was submitted that the Court may protect the legal right of the petitioner for a fair consideration as the authorities only in view of the order of the Court are bent upon passing adverse order.

5. Having considered the matter, the Court finds that there is no specific direction to pass any particular order and the matter has been left to the discretion of the authorities who are supposed to go into the details, both on the factual and legal aspects and then pass a reasoned order. Thus, the Court does not find any occasion to modify the judgment and order dated 17.05.2019 passed in Cr. Misc. No. 30084 of 2013. However, it is clarified that the Court had not expressed any opinion with regard to the merits of the matter and further, it goes without saying that the authorities concerned have to act in the matter, in accordance

with law, objectively and on its own merits without being prejudiced by any observation made in the order dated 17.05.2019.

6. The petition stands disposed of.

(Ahsanuddin Amanullah, J.)

P. Kumar

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