IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3307 of 2021

Shravan Kumar, Son of Late Thakur Umeshwar Prasad Singh Resident of 212, Triveni Apartment, East Boring Canal Road, P.O. GPO, P.S. Buddha Colony District-Patna.

... ... Petitioner/s

Versus

1. Principal Commissioner of Income Tax, 1, Patna having its Office at Central Revenne Building, Bir Chands Patel Marg, Patna.
2. Assistant Commissioner of Income Tax, Centralized Processing Centre (CPC), Bangalore.
3. The Income Tax Officer Ward-1(1), Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
Mr. Dinesh Maharaj, 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 THE CHIEF JUSTICE)

Date : 18-08-2021

Petitioner has prayed for the following relief(s):-

i) The order dated 03.12.2019 (as contained in Annexure –5) passed by the respondent No.1, rejecting the application for condonation of delay in seeking belated refunds under section 119 (2) (b) of the Income Tax Act, 1961 be quashed.

ii) The respondent No.3 be directed to refund the amount of Income Tax paid in excess and clearly discernible from Form 26 AS on the website of the Income Tax Department.

iii) For granting any other relief (s) to which the petitioner is otherwise found entitled to.

Petitioner lays challenge to the order dated 03.12.2019 passed by Principal Commissioner of Income Tax-I, Patna, wherein petitioner's application seeking condonation of delay stands rejected. The Authorised Officer has passed the impugned order dated 03.12.2019 in exercise of his power under Section 119(2)(b) of the Income Tax Act.

In an analogous case listed along with the present petition, bearing CWJC No. 10839 of 2020, titled as Shravan Kumar Vs. Principal Commissioner of Income Tax, we have already quashed a similar order.

As such, we also quash the impugned order dated 03.12.2019 passed by Principal Commissioner of Income Tax-I, Patna, with a direction to the Officer concerned to pass a fresh order in accordance with law.

Needless to add the Officer must apply his mind and form an independent opinion while considering the petitioner's application.

The petition stands disposed of in the aforesaid terms.

Petitioner shall fully cooperate in such proceedings and not take unnecessary adjournment and place materials, if so required and desired.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	24.08.2021
Transmission Date	