

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.10359 of 2020**

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Bihar Abhikaran Pvt. Ltd Through its Authorised Person Rakesh Kumar Gupta, age about 54 years, male, son of Late Mahabir Prasad Gupta, C/o Bihar Abhikaran Pvt Ltd Behind Hira Place, Dakbanglow Road, Patna 800001 P.S.- Kotwali, P.O.- GPO, District- Patna.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner of Income Tax, Birchand Patel Marg, Patna.
2. The Commissioner of Income Tax I, Birchand Patel Marg, Patna.
3. The Commissioner of Income Tax TDS, Birchand Patel Marg, Patna.
4. The Income Tax Officer Ward 2 (1) Lok Nayak Bhawan, Dakbanglow Road, Patna- 800001.
5. Assistant Director of Income Tax, Income Tax Department, CPC, Post Bag No.1, Electronic City Post Office, Bangalore, 560500

... .. Respondent/s

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**Appearance :**

|                      |   |                                              |
|----------------------|---|----------------------------------------------|
| For the Petitioner/s | : | Mr. Prakash Sahay, Advocate                  |
| For the Respondent/s | : | Mrs. Archana Sinha @ Archana Shahi, Sr. S.C. |
|                      |   | Mr. Alok Kumar, Advocate                     |
|                      |   | Mr. Sanjeev Kumar, Jr. S.C.                  |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE S. KUMAR**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 25-01-2021**

Petitioner has prayed for the following relief(s):

“1(i). For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the



concerned respondents no. 3 and / or 4 to dispose of the application under section 154 of the Income Tax Act filed by this petitioner after considering the TDS 26AS and refund the amount as per law; And quash Annexure 2 as the intimation order is without jurisdiction.

(ii) For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the concerned respondents to refund the amount of Rs. 207480 for the assessment year 2019-20 along with interest;

(iii) For any other relief or reliefs to which the petitioners may be found entitled by this Hon'ble Court.”

Learned counsel for the parties jointly state that a direction be issued to Respondent No. 4, namely, the Income Tax Officer, Ward 2(1) Lok Nayak Bhawan, Dakbanglow, Road, Patna for expeditious disposal of the proceedings pending under Section 154 of the Income Tax Act, 1961.

We see no difficulty in accepting such prayer.

As such, the present petition is disposed of with direction to Respondent No. 4, namely, the Income Tax Officer, Ward 2(1) Lok Nayak Bhawan, Dakbanglow, Road,



Patna to positively decide the matter pending consideration, per law, on or before 31<sup>st</sup> of March, 2021.

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 deciding the matter, 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 rises subsequently on the same and subsequent cause of action.

We have not expressed any opinion on merits. All issues are left open.

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.

The petition stands disposed of in the aforesaid



terms.

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

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

Amrendra/P.K.P/

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