

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.10336 of 2020**

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Bihar State Power Generation Company Ltd. a Company incorporated under the Companies Act 1956 having its registered office at Vidyut Bhawan, Bailey Road P.O. GPO, P.S. Kotwali, through its Sr. Manager Finance Kumar Amit (Male, aged about 35years) Son of Shri Dayanand Mahto resident of Road No. 3 Near Gandhi Murti, East Patel Nagar, P.O. Shastri Nagar, P.S. Shastri Nagar Patna.

... .. Petitioner.

Versus

1. Principal Commissioner of Income Tax, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.
2. Commissioner of Income Tax (Appeal) 2 Patna, having its Office at Central Revenue Building, Bir Chand Patel Marg, Patna.
3. Commissioner of Income Tax (Appeal), Bhagalpur Camp Office, Patna, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.
4. Asst. Commissioner of Income Tax TDS, having its Office at Central Revenue Building, Bir Chand Patel Marg, Patna.

... .. Respondents.

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**Appearance :**

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|----------------------|---|---------------------------------------------|
| For the Petitioner/s | : | Mr.D.V.Pathy, Advocate                      |
| For the Respondent/s | : | Mrs.Archana Sinha @ Archana Shahi, Sr. S.C. |
|                      |   | Mr. Alok Kumar, Jr. S.C.                    |
|                      |   | 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):

“i) the respondent no. 2 or 3 be directed to hear and dispose of Appeal No. 10109/CIT (A)/Bhagalpur/2018-19 for



the Financial Year 2016-17 relevant to the Assessment Year 2017- 18 expeditiously.

ii) for granting any other relief(s) to which the petitioner is otherwise found entitled to.”

The issue agitated before us is on a limited point of expeditious hearing of the appeal pending consideration with the appropriate authority pertaining to the assessment year 2017-2018.

We dispose of the petition on the following mutually agreeable terms:

a. The petitioner shall place all material by way of written submission in response to the contentions raised in the appeal within a period of four weeks from today.

b. Equally, the Revenue shall respond to the same within a period of one week thereafter.

c. For uploading such submissions, link shall be provided to the petitioner.

d. The proceeding of the appeal shall be conducted in terms of the present prevalent practice expeditiously, preferably by 31st of March, 2021 and certainly within four months.



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

(Sanjay Karol, CJ)

( S. Kumar, J)

DKS/K.C.Jha

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