IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12122 of 2019

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Bihar State Financial Corporation, Fraser Road, Patna, through its authorized signatory namely Malay Kumar Bhattacharyya, male, aged about 62 years, son of Bhujanga Bhushan Bhattacharyya, resident of Flat no. 42, Panch Bati Apartment, Punaichak, P.O.- Punaichak, P.S.- Shashtrinagar, District- Patna.

... ... Petitioner/s

Versus

1. The Principal Commissioner of Income Tax-1 Patna.
2. The Deputy Commissioner of Income Tax, Circle- 2, Patna.
3. The Assistant Commissioner of Income Tax, Circle-2, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Ajay Kumar Rastogi, Advocate
For the Respondent/s : Ms. 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 : 12-02-2021

Heard learned counsel for the petitioner and learned counsel for the respondents.

Petitioner has prayed for following relief:-

> "For issuance of a writ in the nature of mandamus of any other appropriate writ for commanding the respondents to issue refund of total Rs.4,66,82,522.00 along with statutory interest under Sections 244 and 244A of the Income Tax Act to the petitioner for the Assessment years 1985-86, 2006-07, 2007-08, 2008-09, 2009-10, 2011-12, 2014-15 and 2015-16, the break up of the same is quoted hereunder:

Sl. No.	A.Y.	Amount of Refund
1.	1985-86	8,37,518.00
2.	2006-07	41,52,167.00
3.	2007-08	2,56,09,221.00
4.	2008-09	1,13,02,086.00
5.	2009-10	15,226.00
6.	2011-12	11,28,844.00
7.	2014-15	15,87,260.00
8.	2015-16	20,50,200.00
Total		4,66,82,522.00

B. For any other relief which the petitioner may be found entitled to by the Hon'ble Court.

Petitioner, a Public Sector Undertaking-cum-instrumentality of Government of Bihar, prays for writ of mandamus, with a direction to the respondent-Income Tax Department to pass order for refund of the amount along with statutory interest, to which the petitioner is entitled based on the assessment carried out with respect to the assessment year commencing from 1985-86 upto 2015-16. According to the petitioner, the total amount of refund is Rs.4,66,82,522/-

We notice that present petition was filed in the year 2019 and, perhaps, with the passage of time, most of the amount may have been refunded.

As such, as prayed for, we dispose of the present petition with direction to the respondent no.3, the Assistant Commissioner of Income Tax, Circle-2, Patna to process all cases for refund of the amount, subject matter of the present petition, positively within a period of 4 weeks from the date of passing of the order. Also the amount due, along with statutory interest, shall be refunded within a period of 4 weeks thereafter.

Needless to say, issue of payment of interest shall also be examined accounting for the order passed, if any, by any appellate authority.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	19.02.2021
Transmission Date	NA