IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5452 of 2020

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Anil Kumar Gupta, Son of Das Narayan Gupta, R/o Tareqna Gola, Masaruhi, P.S. Masaruhi, District- Patna.

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel Patna- 800001.
2. Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path, Patna- 800001.
3. Joint Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna- 800001.
4. Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna- 800001.
5. Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna -800001.
6. Income Tax Officer, Ward 4 (1) Lok Nayak Bhawan, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Uday Prasad Singh, 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 : 25-07-2022

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s).

> "That the present application is for issuance of an appropriate writ/writs, order/orders, direction/directions, The petitioner is engaged in food grains (Agriculture products) Gud) provider in local area they have no any taxable income, so that no return has been filed for the

> period 2016-17 but the Assessing Officer was duly assessed and a demand of Rs. 10,62,286 was made. Against the Assessment order petitioner preferred to file an appeal before the Joint Commissioner Appeal, Patna. The Appeal is pending before the concerned Court, the petitioner after this they were collecting some of the required document for hearing in the meantime the authority has already withdraw the Rs 1,80,315 from the Madhya Bihar Gramin Bank Masaruhi, State Bank of India Masaruhi, In the present case petitioner is suffering great loss because the authorities wrong action and in violation to the act Sec. 226(3) of the Income Tax Act. The authorities cannot retain the bank where as the appeal is pending. Thus direction may be given to refund the due amount of the petitioner with interest and petition shall also be compensated for the loss petition has suffered."

Learned counsel for the petitioner states that petitioner's appeal is pending before the appellate authority and petitioner shall be content if a direction is issued for expeditious disposal of the same.

Learned counsel for the respondents states that the appeal shall be considered and decided within a period of two months from the date of appearance of the petitioner before the Appellate Authority along with a copy of this order.

Statement accepted and taken on record.

As such, petition stands disposed of in the following terms:-

(a) Petitioner shall make himself available before the Appellate Authority on 01.08.2022;

(b) It shall be open for the petitioner to move an application seeking interim protection;

(c) Opportunity shall be granted to the parties to place on record all essential documents and materials, if so required and desired;

(d) Petitioner through learned counsel undertakes to fully cooperate and not take unnecessary adjournment;

(e) The Appellate Authority shall decide the appeal on merits, in compliance of the principles of natural justice;

(f) The Appellate Authority shall pass a reasoned and speaking order, within a period of two months from the date of appearance of the petitioner before the Appellate Authority;

(g) Copy of the order passed by the Appellate Authority shall be supplied to the parties;

(h) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(i) 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;

(j) We have not expressed any opinion on merits and all issues are left open;

(k) Liberty reserved to the petitioner to assail the order, before the appropriate forum, should the need so arise subsequently.

The instant petition sands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	29.07.2022
Transmission Date	