**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.8671 of 2022**

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Dr. Manju Mala, H/o No. 9A-156, Anand Vihar Colony, Mustafabad, Gaya 823001.

... ... Petitioner/s

Versus

1. The Union of India through Commissioner of Income Tax, Patna, Office of the Commissioner of Income Tax, Patna, Central Revenue Building (Annexe), 5th and 6th Floor, Birchand Patel Marg, Patna.
2. The Assistant Commissioner of Income Tax, Circle-3, Gaya, O/O the Assistant Commissioner Income Tax-Circle 3(1), Income Tax Office, Rai Kashi Nath Chowk, Gaya-823001, Bihar.
3. The Income Tax Officer, Ward-3, Gaya-823001.

... ... Respondent/s

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**Appearance :**
For the Petitioner/s : Mr.Rajeev Ranjan, 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 : 29-06-2022**

Heard learned counsel for the parties.

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

> "(I) To issue a writ in the nature of Mandamus or any other appropriate writ/order or direction in the nature thereof to the respondents to correct the mistake made by the bank in petitioner Income-tax records, of entering A.Y. 2017-18 instead of 2014-15 as in challan no. 11 dated 15.03.2017 for an amount of Rs. 2,05,432/-, and after correction, refund Rs. 2,05,432/- along with bank interest for by 1177 days be done in favour of petitioner along with bank interest on Rs. 16,67,570/-, for delayed payment by 158 days.
>
> (II) To issue a show cause cum explanation notice to the respondent authorities that why there has been such inordinate delay.
>
> (III) And any other relief or reliefs as may deem fit

in the present circumstances of the case."

Mrs. Archana Sinha, learned counsel for the respondents has placed on record copy of communication dated 13.06.2022.

Evidently, the petitioner's grievance stands redressed with the amount being remitted into her account. The contents of the letter are extracted as under:-

Government of India
Office of the Income Tax Officer, Ward-3(1),
R.J. Palace, 2nd Floor, Rai Kashi Nath More, Gaya- 823001

F.No. ITO/Ward-3(1)/[illegible], Writ petition/2022-23/ 345 Dated: 13.06.2022

To,
The Pr. Commissioner of Income Tax-I,
Patna.

Attention: ITO (OSD)
(THROUGH PROPER CHANNEL)

Sir,

Sub:- Status report in the case of Dr. Manju Mala ( PAN-AFWPM[illegible] ) for A.Y. 2014-15 - Reg.

Kindly refer to the above.

In this connection, it is pertinent to mention here that as per [illegible] by assessee for modification of challan of amount of Rs. 2,05,[illegible] wrongly in A.Y. 2013-14 instead of A.Y. 2014-15. As per request, the [illegible] been modified for A.Y. 2014-15 and further, the rectification process u/s 154 of the I.T. Act, 1961 has completed for A.Y. 2014-15 on 05.05.2022. After rectification process, the resultant refund amount of Rs. 2,51,460/- in respect of Dr. Manju Mala for A.Y. 2014-15 has been caged out which is duly credited in the account of Dr. Manju Mala on 30th May 2022.

This is for your kind information.

Encl.: As above

[illegible]
Income Tax Officer
Ward-3(1), Gaya

At this stage, Shri Vikash Kumar, learned counsel for the petitioner states that the component of interest is yet required to be paid, which fact is seriously disputed by Mrs. Archana Sinha. She further states that in any event, let the petitioner approach the concerned officer venting out the surviving grievances and the said officer shall take an appropriate decision expeditiously in accordance with law and preferably within a period of three months.

Learned counsel for the petitioner has no objection in accepting such prayer.

As such, present petition stands disposed of in the aforesaid terms.

Interlocutory application, if any, shall stand disposed of.

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

Sujit/Ashwini

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| **AFR/NAFR** | NAFR |
| **CAV DATE** | NA |
| **Uploading Date** | 04.07.2022 |
| **Transmission Date** | NA |