IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9620 of 2022

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Dr. U.P. Singh, S/O Late S.N.P. Singh, Resident of Bihta House, Mohalla-Mithapur, P.S. - Jakkanpur, District- Patna.

... ... Petitioner/s

Versus

1. The Principal Chief Commissioner, Income Tax (Bihar and Jharkhand) Central Revenue Building, Beer Chand Patel Marg, Patna.
2. The Commissioner of Income Tax (Appeals)-1, Lok Nayak Bhawan, Dak Bungalow Chouraha, Patna.
3. The Commissioner of Income Tax (Appeals)-3, Lok Nayak Bhawan, Dak Bungalow Chouraha, Patna.
4. The Assistant Commissioner of Income Tax, Central Circle-3, Central Revenue Building, (Annexe), 6th Floor, Beer Chand Patel Marg, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. A.K.Rastogi, Sr. Advocate Mr.Alok Kumar @ Alok Kr Shahi, Advocate Mr. Rohit Raj, Advocate
For the Respondent/s	:	Mr.Rishi Raj Sinha, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 14-07-2022

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

"i) For issuance of writ of Mandamus giving direction to Respondent No. 2/3 to dispose of the appeal pursuant to restoration of appeal for consideration a fresh by the order of Income Tax Appellate Tribunal dated 15.03.2018 in IT(SS) No. 10/Pat/2014.

ii) For issuance of writ of Mandamus giving direction to Respondents to refund Rs. 24,01,467/- for the period 2007-08.

iii) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition."

Shri A.K.Rastogi, learned senior counsel for the petitioner, states that petitioner's appeal, being IT(SS) No. 10/Pat/2014 (Annexure-4, Page 41), assailing the impugned orders dated 30.01.2013 (Annexure-3, Page 20) is pending consideration before the Respondent No. 3, namely, The Commissioner of Income Tax (Appeals), Lok Nayak Bhawan, Dak Bungalow Chouraha, Patna.

Shri Rishi Raj Sinha, learned counsel for the respondents, states that if the petitioner were to fully cooperate, the petition can be disposed of with a direction to the Appellate Authority to consider and decide the appeal on merits.

As mutually agreed, appeal is directed to be heard on priority basis.

In view of the same, we request the Respondent No. 3, namely, The Commissioner of Income Tax (Appeals) to positively decide the appeal expeditiously and preferably within a period of three months.

Present petition stands disposed of in the aforesaid terms.

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

Shri Rishi Raj Sinha undertakes to communicate the order to the respondent concerned through electronic mode forthwith.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	15.07.2022
Transmission Date	NA