IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10178 of 2022

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Lalit Narayan Mishra College of Business Management (L N Mishra) College and Office at - Bhagwanpur Chowk, Muzaffarpur, PIN - 842001, a trust created under Society Registration Act, through its Registrar Kumar, Shartendu Shekhar, age about 58 years, gender-Male, Son of - Late Nigmanand Kumar, Resident of - K41, Nandan Garden Apartment, Majhauliya Road, Post Office - Dumri, Police Station - Sadar, District - Muzaffarpur.

... ... Petitioner/s

Versus

1. The Principle Chief Commissioner, Income Tax Central Revenue Building, Virchand Patel Path, Patna.
2. The Principal Commissioner, Exemption, Income Tax, Central Revenue Building, Veerchand Patel Path, Patna.
3. The Joint Commissioner of Income Tax, Exemption, Lok Nayak Bhavan, Dakbanglow, Patna.
4. The Deputy/Assistant Commissioner of Income Tax, Exemption Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Krishna Mohan Mishra, Advocate
For the Respondent/s : Mrs. Archana Sinha, Sr. Standing Counsel
Mr. Sanjeev Kumar, Junior Standing Counsel
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 : 27-07-2022

Petitioner has prayed for the following relief(s):

> "i. To quash and set aside the order as well as demand notice dated 03.02.2022 passed by respondent Deputy/ Assistant Commissioner of Income Tax as the said order has been passed without issuing notice of hearing and also

without providing even minimum opportunity of hearing to the petitioner.

ii. To hold and declare that levy of tax on bank interest is bad and illegal in view of the fact that petitioner is charitable institution, imparting professional education, as such, the Commissioner of income tax, exemption, Patna has granted exemption certificate of the petitioner u/s 12AA of the Income Tax Act, hence petitioner is not liable to pay tax on income paid by bank to petitioner.

Iii. To hold and declare that the demand created by the respondent is bad and illegal as the petitioner had applied income for charitable purpose as per the provision of section 11 and 12 of the IT Act hence no part of income would be subjected to tax.

iv. To issue any other writ/writs, order/orders, direction/directions as deemed fit and proper."

After the matter was heard for some time, finding the Bench not to be agreeable with the submissions made by learned counsel for the petitioner, learned counsel for the petitioner, under instructions, states that petitioner shall be content if a direction is issued to the authority concerned to consider and decide the appeal which the petitioner shall be filing within a period of four weeks from today for redressal of the grievance(s).

Mrs. Archana Sinha @ Archana Shahi, learned counsel for the respondents, states that if such an appeal is filed by the petitioner within a period of four weeks, the issue of limitation shall not be allowed to come in the way since the petitioner has been pursuing remedies before this Court and the authority concerned shall consider and dispose it of expeditiously and preferably within a period of three months from the date of its filing along with a copy of this order.

Statement accepted and taken on record.

Petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS

AFR/NAFR	
CAV DATE	
Uploading Date	29.07.2022
Transmission Date	