IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11360 of 2022

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Nikhila Nand Thakur (Legal Representative of Late Indra Nand Thakur), aged about 59 years (Male), Son of Late Indra Nand Thakur Resident of A-1, Magistrate Colony, Ashiana Nagar Road, Ashiana Nagar P.S.- Rajeev Nagar, Patna, Bihar- 800025.

... ... Petitioner/s

Versus

1. Central Board of Direct Taxes North Block, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
2. The Commissioner Income Tax Department, CPC, Electronic City Post Office, Bengaluru- 560100, Karnataka
3. The Principal Chief Commissioner of Income Tax, Bihar and Jharkhand, C.R. Building, Birchand Patel Marg, Patna-1.
4. The Chief Commissioner of Income Tax, Patna, C.R. Building, Birchand Patel Marg, Patna-1.
5. Income Tax Officer, Ward No. 4(1), 4th Floor Lok Nayak Jaiprakash Bhawan, Frazer Road Crossing, Patna.
6. Income Tax Officer, Ward No. 5(1), 5th Floor Lok Nayak Jaiprakash Bhawan, Frazer Road Crossing, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Rajeev Shekhar, Advocate
		Mr. Alok Kumar, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG
		Mrs. Archana Sinha, Advocate
		Mr. Sanjeev Kumar, Advocate
		Mr. Alok Kumar, Advocate
		Mr. Sriram Krishna, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 17-08-2022

Heard learned counsel for the parties.

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

"(i) To issue an appropriate writ, order or direction to the opposite party No. 5 to grant refund along with the statutory interest under Section 244A of the I.T. Act as per Annexure-3 for the Assessment Year 2021-2022 within reasonable time.

(ii) To grant any other relief or reliefs to which the petitioner is entitled in the facts and circumstances of the case."

As per the intimation issued by the Revenue under Section 143(1) of the Income Tax Act, 1961 (Annexure-3 Page 21), petitioner is entitled for refund.

Mrs. Archana Sinha, learned counsel for the Revenue states that the petitioner's application for refund shall be processed and appropriate action, in the affirmative, shall be taken within a period of four weeks.

Statement accepted and taken on record.

Needless to add, petitioner shall be entitled to all consequential benefits in terms of the Act.

Liberty reserved to the petitioner to file a fresh petition on same and subsequent cause of action, should the need so arise subsequently.

The present petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	18.08.2022
Transmission Date	