IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3225 of 2023

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Meridian Construction India Limited a Company registered under the Companies Act, 1956 having its office at Sukriti Apartment, S P Verma Road, Police Station- Gandhi Maidan, District- Patna, through its Chief Managing Director Syad Abu Dojana, male, aged about 58 years, Male, son of Late S. Rahmatullah, resident of 322, Haroon Nagar, Sector 2, Post Office and Police Station- Phulwarisharif, District- Patna.

... ... Petitioner

Versus

1. The Principal Commissioner of Income Tax Patna, Bihar.
2. The Commissioner of Income Tax, Appeal CIT(A), Patna-3.
3. The Assistant Commissioner of Income Tax, DCIT/ACIT, Central Circle 3, Patna.
4. ICICI Bank Limited, ICICI Bank Towers, Bandra Kurla Complex, Bandra East, Mumbai 400051, Maharashtra.
5. ICICI Bank, BSFC Building, Frazer Road, Patna.
6. ICICI Bank Limited, 7th Floor, IDBI Tower, WTC Complex, Cuffe Parade, Mumbai 400005, Maharashtra.
7. IDBI Bank, Kashi Place Complex Branch, Daak Bunglow Road, Opposite Heera Place, Patna.
8. INDUSIND Bank Limited, 8th Floor, Tower 1, One Indiabulls Centre, 841, S.B. Marg, Elphinstone Road, Mumbai 400013, Maharashtra.
9. INDUSIND Bank Limited, Anishabad Branch, Patna.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Ajay Kumar Rastogi, Sr. Advocate with Mr. Parijat Saurav, Advocate
For the Income Tax Department	:	Ms. Archana Sinha @ Archana Shahi, Sr. S.C., Income Tax with
For the Respondent Nos. 6 and 7	:	Ms. Sheela Sharma with Mr. Shivendra Kumar Roy, Advocates

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 03-04-2023 Heard learned senior counsel for the petitioner,

learned counsel for the Income Tax Department and learned counsel for the respondent Nos 6 and 7.

2. The petitioner herein has filed a writ petition against the attachment made by the Income Tax Department under Section 226 (3) of the Income Tax Act, 1961 (for brevity 'Act of 1961') while an appeal is pending before the Commissioner of Income Tax (Appeals) (Respondent No.2).

3. The learned senior counsel appearing for the petitioner submits that the matter is being heard by the CIT(Appeals) and, even today, the hearing is proceeded with. The only request is that there may be no recovery made from the account of the petitioner, when the matter is pending before the CIT (Appeals).

4. The learned senior Standing Counsel, Income Tax Department, submits that there is a huge demand against the petitioner and that he is a defaulter in a number of past years. After filing the appeal, there was consistent default in appearance before the CIT (Appeals), which resulted in the matter being dragged on.

5. Considering the overall circumstances, we are of the opinion that the attachment can be continued, but no recovery be effected till the matter is disposed of by the CIT

(Appeals), subject to the condition that the petitioner will cooperate in the hearing. We also direct that Respondent No.2, on completion of the hearing, shall pass orders within a period of three (03) months from the date of last hearing.

6. The writ application stands disposed of.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Shyambihari/
Raj Kishore/-

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