IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11983 of 2021

==

Ram Naresh Singh Son of Late Raj Kumar Singh Resident of Ward No. 9, Kailashpuri, Dumra, P.S.- Dumra, District- Sitamarhi- 843301.

... ... Petitioner/s

Versus

1. The Union of India, through the Chief Commissioner Department of Income Tax, Govt. of India, New Delhi.
2. The Chief Commissioner Income Tax Department, Govt. of India, New Delhi.
3. The Commissioner Income Tax Department, Bihar, Patna.
4. The Income Tax Officer TDS, Darbhanga.
5. The Chairman Uttar Gramin Bank, Muzaffarpur.
6. The Regional Manager Uttar Bihar Gramin Bank, Sitamarhi.
7. The Branch Manager Uttar Bihar Gramin Bank, Parsauni, District- Sitamarhi.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Subodh Kumar, Advocate
For the Respondent/s	:	Mr.Dr. K.N. Singh (ASG)
For Income Tax		Mrs. Archana Sinha, Sr. S.C.
For the Bank		Mr. Prabhakar Jha, Advocate

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-07-2023

The petitioner was a Branch Manager of the Uttar Bihar Gramin Bank. For the financial year 2013-2014, corresponding to the assessment year 2014-2015, the income

WEB COPY

tax returns of the branch under his charge were filed delayed in all the four quarters.

2. The petitioner retired from the bank on 31.08.2014. However, as seen from the affidavit, the quarterly returns filed in the financial year were delayed from the due date. For the 1^{st} quarter, the due date was 15.07.2013 while the return was filed on 03.01.2015. Likewise, in the 2^{nd} quarter, when the due date was on 15.10.2013, the return was filed on 03.01.2015, the 3^{rd} quarter returns were due on 15.01.2014 while it was filed on 03.01.2015. Again in the 4^{th} quarter, the return due on 15.05.2014 was filed only on 03.01.2015. Hence, the quarterly returns were filed only on 03.01.2015. The petitioner was, hence, imposed the late fee under Section-234E of the Income Tax Act. The belated filing of the return is admitted by the petitioner and Section-234E mulcts a liability of Rs.200/- for every day during which the failure continues.

3. There is absolutely no ground raised to interfere with the demand raised by the Department. Respondent bank is also not responsible since it was the duty of the petitioner to make the payment as the Branch Manager.

WEB COPY

4. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

K.C.Jha/-

AFR/NAFR	
CAV DATE	
Uploading Date	24.07.2023
Transmission Date	

WEB COPY