IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1672 of 2020

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Nand Kishor Pandit Son of Late Kalachandra Pandit, Resident of Village and P.O.- Jagdishpur, P.S. Barari, District- Katihar.

... ... Petitioner/s

Versus

1. The State of Bihar through its Principal Secretary General Administration Department, Govt. of Bihar, Patna.
2. The Accountant General Bihar, Patna.
3. The District Magistrate, Katihar.
4. The District Panchayati Raj Officer, Katihar.
5. The Block Development Officer, Block- Barari, District- Katihar.
6. The Block Panchayat Raj Officer, Block- Barari, District- Katihar.
7. The State Bank of India Barari Branch through the Branch Manager.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Kanya Nand Jha, Advocate Mr.Birendra Kumar, Advocate
For the Respondent/s	:	Mr.Manoj Kumar, AC to GP 4
For the SBI	:	Mr.Satya Vrat, Advocate
For the AG	:	Mr.Prabhat Ranjan, Advocate

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CORAM: HONOURABLE MR. JUSTICE PURNENDU SINGH
ORAL JUDGMENT
Date : 28-04-2023

Heard Mr. Kanya Nand Jha- learned counsel appearing on behalf of the petitioner, Mr. Manoj Kumar- learned AC to GP 4, Mr. Satya Vrat- learned counsel appearing for the SBI and Mr. Prabhat Ranjan- learned counsel appearing for the Account General office.

2. This order is being passed in continuation of order dated 21.04.2023.

3. Learned counsel appearing on behalf of the petitioner informs this Court that pension of the petitioner has been started, in compliance of order dated 21.04.2023, however the amount of Rs.4,58,497/- has been illegally deducted as income tax, which was credited in the account of the Block Development Officer concerned (hereinafter to be referred as the 'B.D.O.') at the relevant point of time. The illegality committed by the concerned B.D.O. has put the petitioner in inconvenience of multiple magnitude leading to filing of the present writ petition.

4. Learned counsel further informs that the petitioner can not get his income tax return revised/rectified at such a belated stage, because rectification/revision is barred by the limitation under the provision of the Income Tax Act, 1961.

5. The learned counsel appearing on behalf of the respondents submits that the transaction of Rs.4,58,497/- was in personal capacity between the concerned B.D.O. and the petitioner. This Court is not convinced by the explanation given by the learned counsel for the respondents. The conduct of a government official in taking any advance or such unaccounted money for any purpose, which is not accountable and not shown in the income tax return either by the petitioner or by the concerned B.D.O. can not be held to be legal transaction in the eye of law.

6. Having regard to the submissions made on behalf of the petitioner, the Additional Chief Secretary, Department of Revenue & Land Reforms, Government of Bihar is directed to verify from the Circle Officer's office regarding the name of the concerned B.D.O., who was posted at the relevant period i.e. in the year, 2016, during which time, he has illegally deducted the amount as informed by the petitioner and if it is found that the B.D.O. concerned is responsible for such illegal act, appropriate action both by lodging a criminal case against the concerned B.D.O. and taking disciplinary action against the concerned B.D.O. is required.

7. The Additional Chief Secretary, Department of Revenue & Land Reforms, Government of Bihar must also deal with the explanation, which has been forwarded by Mr. Manoj Kumar, learned AC to GP 4.

8. The petitioner, if so advised, may file a detailed representation before the respondent no.3 (The District Magistrate, Katihar), if he is aggrieved that still some dues are required to be paid. The representation of the petitioner shall be disposed of by a reasoned order and if it is found that any dues are still remained to be paid, the same should be paid within a period of six weeks from the date of filing of the representation.

9. This Court appreciates the initiatives taken by the Treasury Officer, Katihar. He has also informed that he will see that for any reason, the pension of the retired employee is not stopped particularly in those cases where life certificate has not been obtained.

10. Personal appearance of the Treasury Officer, Katihar is dispensed with.

11. With the above observation/direction, the present writ petition is disposed of.

(Purnendu Singh, J)

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AFR/NAFR	
CAV DATE	
Uploading Date	03.05.2023
Transmission Date	03.05.2023