IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9626 of 2024

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Aman Pathak Son of Sanjay Kumar Pathak Resident of village- Pakdi Road, Gangotri Palace Compound Katira, P.S.- Sadar, District- Arrah.

... ... Petitioner/s

Versus

1. The Chief Income Tax Commissioner Range-1 , Bihar, Patna.
2. The Chief Income Tax Officer Range-1, Bihar, Patna.
3. The Additional/ Joint Commissioner Income Tax Officer Range-1, Bihar, Patna.
4. The Income Tax Officer (HQ) Patna
5. The Income Tax Officer Arrah Ward-1 (4) Arrah.
6. The Income Tax officer Technical I.T. Building, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Rajib Ranjan Jha, Advocate

For the Respondent/s : Ms. Archana Sinha @ Archana Shahi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE PARTHA SARTHY)

Date : 01-07-2024

1. Heard learned counsel for the petitioner and learned counsel for the respondents.

2. The petitioner has filed the instant application praying for setting aside the notice dated 19.4.2024 issued under the signature of the Additional Commissioner of Income Tax, Range-1, Patna whereby the petitioner was declared not qualified on the evaluation of technical bid submitted by the bidders including the petitioner.

3. The case of the petitioner in brief is that the authorities of the Income Tax Department entered into an agreement dated 15.12.1999 with his grandmother by which the ground floor of her house situated in Ward no.17, Holding no.863 at Katria, Ara was taken on rent for office space for a period of five years. Subsequently the property in question was transferred in the name of the petitioner’s mother and once again the respondent-authorities of the Income Tax Department entered into a lease agreement dated 5.8.2009 hiring the said building on a rent of Rs.14,000/ per month. The lease was renewed for a further period of three years on 25.6.2015 and for a further period of 1 year 11 months on 26.8.2022. It was finally extended till 31.3.2024.

4. It is further case of the petitioner that a notice was published by the Income Tax Department in the daily newspaper on 16.2.2024 expressing its intention to hire a building or part of the building on lease/rent for its office premises at Ara. Along with others, the petitioner also offered his technical and financial bid. The Building Hiring Committee which is under the Chairmanship of the Additional Commissioner of Income Tax along with the other members informed the petitioner on 19.4.2024 that he had not been found to be qualified for opening

of financial bid upon evaluation of the technical bid submitted by the bidders. It is against this notice dated 19.4.2024 issued by the Building Hiring Committee finding the petitioner not to have qualified on evaluation of the technical bid that the instant application has been preferred.

5. Learned counsel for the petitioner submits that by notice dated 19.4.2024, the Building Hiring Committee of the Department has found the petitioner to be not qualified, however no reasons have been assigned for the same in the notice.

6. Having heard learned counsel for the parties and having perused the material on record, this Court finds that the petitioner is primarily aggrieved by the action of the respondents-Income Tax Department that having taken the premises in question on rent and having run its office for a period of more than 24 years, the respondents chose to vacate the premises of the petitioner without assigning any reasons for not continuing thereof. It is not in dispute that the last lease agreement entered into between the parties on 1.7.2023, copy of which has been brought on record as Annexure P/5, gave right to the Income Tax Department to terminate the lease at any time giving to the lessor three month’s notice in writing of its

intention to do so. The said lease agreement also came to an end on 31.3.2024. The petitioner is not alleging violation of any of the terms of the lease.

7. Further the notice inviting proposals as seen from Annexure P/6 was published on 16.02.2024. The petitioner also had bid under Annexure P/6, but was disqualified. After having thus bid and failed, the petitioner cannot turn around and challenge vacation of his premises.

8. Further, from the material on record as also the averments made in the writ application, it transpires that bids submitted by the bidders including the petitioner was evaluated by the Building Hiring Committee of the Income Tax Department under the Chairmanship of the Additional Commissioner of Income Tax, Range-1, Patna and of which the Income Tax Officer (HQ), Patna, the Income Tax Officer, Ara, Ward 1 (4), Ara and the Income Tax Officer (Technical) I.T. Building, Patna were members.

9. In the opinion of this Court, the suitability etc. of the premises of the bidders having been evaluated not only on the basis of technical bid submitted but also by visit of the members of the Building Hiring Committee to the premises in question on 16.4.2024, as is borne out from paragraph no.14

read with Annexure-P/7 of the writ application, the Court finds no merit in the contention raised by the petitioner.

10. The writ application is dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

AFR/NAFR	
CAV DATE	
Uploading Date	03.07.2024
Transmission Date	