

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No. 18288 of 2022

Lotus Tree Private Limited a Company registered under the Companies Act, having its registered office at Bari Pahari, Zero Mile, By-pass Road, Patna through its Manager, Vijay Kumar, aged about 53 years (male), son of Late Haro Prasad, Resident of Village-Badlu Chak, Bhadour, Daulatpur, District-Patna.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Chairman, Punjab National Bank, Plot no. 4, Sector- 10, P.S. Dwarka, Dist- West, New Delhi, Pin- 110075.
3. The Branch Manager, Punjab National Bank, Transport Nagar, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Saket Tiwary, Adv.
For the Respondent/s	:	Mr. Additional Solicitor General
For the P.N.B.	:	Mr. Mritunjay Kumar, Adv.
		Mr. Ram Ganesh, Adv.
		Mr. Vibhuti Kumar, Adv.

CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY
ORAL ORDER

18 07-08-2024

Heard the learned counsel for the parties.

2. This writ petition has been filed for the following relief(s):-

“i. For issuance of writ of certiorari for quashing the order dated 18.07.2022 passed by the Banking Ombudsman by which it has been wrongly held that the grievance of the petitioner was closed holding that there was no deficiency in the service of the Bank.



ii. For issuance of writ of mandamus directing the respondent bank to rectify the error and show the actual date of transaction i.e. 31.03.2022 in the bank account of the petitioner for the transaction done on 31.03.2022 which the bank is erroneously showing as to be done on 01.04.2022.”

3. Learned counsel for the petitioner has stated that due to the mistake and the wrong posting committed by the respondent bank, there is every likelihood that an audit objection may crop up in future and the petitioner may be penalised by the Income Tax Department.

4. Learned counsel appearing on behalf of the respondent bank has stated that due to the annual closing in the statement of account, the transactions were shown as on 31.03.2022 and to that effect the bank has issued a certificate (Annexure-B) and in case of any audit objection, the certificate would clarify and serve the purpose of petitioner.

5. Having regard to the above made submissions, the present writ petition is disposed of granting liberty to the petitioner to approach this Court in case the need arises and any audit objection is raised by the Income Tax Department or any



other Department.

(A. Abhishek Reddy , J)

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