IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1459 of 2022

Bihar Police Building Construction Corporation Pvt. Ltd. Its Chief Account Officer of Mr. Hemant Kumar, 5 B.M.P. Campus, P.O. - Vetenary College, P.S. - Vetenary College, Dist. - Patna, Bihar - 800001.

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel Path, Patna - 800001.
2. Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path, Patna - 800001.
3. Joint Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna - 800001.
4. Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna - 800001.
5. Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna - 800001.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 8563 of 2023

Bihar Police Building Construction Corporation Pvt. Ltd. Through its Chief Accounts Officer of Hemant Kumar, S/o Late Ashok Kumar Srivastava aged about 53 yrs Kautalya Nagar, B.M.P- 5 Campus, P.O. Veterinary College, P.S. Hawai Adda Dist. - Patna, Bihar - 800014.

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel Path Patna 800001.
2. Principal Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path Patna 800001.
3. Additional Commissioner, Government of India, Ministry of Finance, Income Tax Department, National E Assessment Centre, Delhi.
4. Joint Commissioner, Government of India, Ministry of Finane, Income Tax Department, National E Assessment Centre, Delhi.
5. Joint Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna 800001.
6. Dy. Commissioner, Government of India, Ministry of Finance, Income Tax Department, National E Assessment Centre, Delhi.
7. Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna 800001.
8. Assistant Commissioner, Government of India, Ministry of Finance, Income

Tax Department, National E Assessment Centre, Delhi.

9. Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna 800001.

... ... Respondent/s

Appearance :
(In Civil Writ Jurisdiction Case No. 1459 of 2022)
For the Petitioner/s : Mr. Prakash Sahay, Advocate
For the Respondent/s : Mr. Archana Sinha @ Archana Shahi, Sr. Adv.
Mr. Alok Kr. Shahi, Advocate
Ms. Richa Rajiv Singh, Advocate
(In Civil Writ Jurisdiction Case No. 8563 of 2023)
For the Petitioner/s : Mr. Prakash Sahay, Advocate
For the Respondent/s : Mr. Archana Sinha @ Archana Shahi, Sr. Adv.
Mr. Alok Kr. Shahi, Advocate
Ms. Richa Rajiv Singh, Advocate

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

20 28-01-2025 In the instant writ petitions *namely* CWJC No. 1459 of 2022 and CWJC No. 8563 of 2023, petitioners have prayed for the following reliefs :

<u>In CWJC No. 1459 of 2022</u>

"1. That the present application is for issuance of an appropriate writ / writs order/ orders direction/directions to provide orders on which respondents are relying and has adjusted the refund amount.

a. Whether assessing authority is right in adjusting amount without providing any evidence that how the liability arose when petitioner is *providing order that there is no dues for the said years.*

b. Whether respondents are right in adjusting refund amount when office stated that the papers are not traceable are

c. Whether the Act of the respondent is not affecting the fundamental right of petitioner by not providing documents and retaining the amount of refund without basis.

d. Whether the assessing authority's statement is sufficient to adjust the refund."

In CWJC No. 8563 of 2023

1.a. That the present application is for issuance of an appropriate writ / writs, order/orders, direction/directions to provide document for the year 2001-02 in which respondent is relying on which tax demand is raised so that petitioner can take a legal recourse.

b. That the present application is for issuance of an appropriate writ / writs, order / orders direction / directions grant stay and no coercive measure to be taken till orders are provided to the petitioner.

c. That the present application is for *issuance of an appropriate writ / writs, order / orders direction / directions that do petitioner is required to maintain books of accounts for not more than six years."*

2. The aforementioned reliefs cannot be entertained for the reasons that in the absence of challenge to any decision of the authority insofar as adjusting certain amount with reference to certain dues in the revenue. Accordingly, present writ petitions stand disposed of reserving liberty to file fresh petition insofar as challenging the decision of the official respondent to the extent of adjusting certain amounts.

3. Pending I.As, if any, stands disposed of.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

GAURAV S./-

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