

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2228 of 2025

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The Lalit Narayan Mithila University through its Registrar, Laheriasarai, Darbhanga namely Ajay Kumar Pandit aged about 61 years (Male) S/o Late Hiralal Pandit, R/o- Suwahi, P.S. Siswan, District - Siwan, Bihar - 841210.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner of Income Tax, Patna, Bihar.
2. The Principal Commissioner of Income Tax, Patna - 1, Income Tax Bhawan, Patna, Bihar.
3. The Assessment Unit through the National Faceless Assessment Unit, Income Tax Department, New Delhi.
4. The Jurisdictional Assessing Officer, ITO Ward 3 (1), Darbhanga.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ajay Kumar Rastogi, Sr. Advocate Mr. Ali Muqtadir Ahmad, Advocate Mr. Ajit Kumar Jha, Advocate Mrs. Smriti Singh, Advocate
For the Respondent/s	:	Mr. Archana Sinha @ Archana Shahi, Sr. Advocate Mr. Alok Kumar, Advocate

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 22-07-2025

In the instant petition, the petitioner has prayed for the following relief(s):-

(i) For issuance of writ of certiorari for quashing the order bearing DIN ITBA/AST/S/147/2023-24/106392012(1) dated 30.03.2024 issued under the signature of Respondent No. 3 under Section 147 read with Section 144 read with Section 144B of the Income Tax Act whereby the exemption of the Petitioner University claimed under Section 10(23C) (iiiab) of the



Act has been denied without any cogent material and in teeth of provisions of the Income Tax Act.

(ii) For issuance of writ of certiorari for quashing the letter of rejection of stay petition filed by the Petitioner University pursuant to Section 220(6) of the Income Tax Act, whereby the Respondent No. 2 without appreciating the provisions of law rejected the stay petition of the Petitioner University vide letter bearing F.No. Pr.CIT/Pat/Hqrs. /Stay of Demand/2024-25/6117 dated 10/13.01.2025.

(iii) For issuance of writ of certiorari for quashing the letter dated 23.01.2025 of Respondent No. 4, whereby the assessing authority has directed the Petitioner University to deposit the 20% of the disputed demand i.e. Rs 100 Crores approximately by the 10.02.2025 failing which the recovery proceeding will be initiated against the Petitioner University under various penal provisions of the Income Tax Act.

(iv) For issuance of writ of mandamus for treating all the income of the Petitioner University, being substantially financed by the government, as exempt pursuant to Section 10(23C) (iiiab) of Income Tax Act.

(v) For any other order or orders as your Lordships may deem fit and proper in the facts and circumstances of the case.

2. Petitioner was subjected to income tax assessment for the year 2019-2020 to that effect, assessment order was passed on 30.03.2024. The petitioner has a statutory remedy of appeal before the appellate authority under Section 246-A of Income Tax Act,



1961. He has already invoked remedy of appeal before the appellate authority in the meanwhile, he had filed an application/representation on 16.08.2024 to stay the demand in terms of assessment order dated 30.03.2024. It was partly rejected to the extent that petitioner is liable to pay 20% of the disputed demand vide communication dated 10/13.01.2025 vide Annexure-P/7. Filing of application or representation dated 16.08.2024 read with decision of the Principal Commissioner of Income Tax communication dated 10/13.01.2025 is not in accordance with the any statutory provision under the Income Tax Act, 1961. On the other hand it is arising out of some administrative circular stated to have been issued in the department.

3. Be that as it may, petitioner has to make necessary application before the appellate authority insofar as seeking interim relief of staying the demand with reference to assessment order dated 30.03.2024. Such application has not been filed or accompanied by memorandum of appeal on the score that appellate authority has no jurisdiction to grant interim relief. Quasi-judicial authority are empowered to decide main matter as well as they can grant interim relief, there can't be any restriction insofar as passing only final order, with reference to mitigating circumstances quasi-judicial authority is equally empowered to



grant interim relief. Therefore, petitioner is hereby directed to file Interlocutory Application in the existing memorandum of appeal before the appellate authority in seeking interim relief. If such application is filed by the petitioner, before the appellate authority, the appellate authority is requested to decide such interim relief application within a reasonable period of ten days from the date of receipt of such Interlocutory Application to be filed.

4. With the above observation, the present CWJC No. 2228 of 2025 stands disposed of.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

Ankit Kumar/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	25.07.2025
Transmission Date	NA

