IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6037 of 2024

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Alectra Construction Limited through its Director namely Dhananjay Kumar, aged about 43 years, Male, Son of Sri Anil Kumar Singh, Its Registered office at- New Colony Dharampur, P.S.- Town, District- Samastipur.

... ... Petitioner/s

Versus

1. The Union of India, Ministry of Finance, Income Tax Department, Office of the Income Tax Officer ITO, Ward- 3 (1), Darbhanga.
2. The Principal Secretary, Road Construction Department, Bihar, Patna.
3. The Principal Secretary, Rural Works Department, Bihar, Patna.
4. The Chief Engineer, Road Construction Department, N.H. Wing, Patna.
5. The Deputy Commissioner of Income Tax Circle 3, Darbhanga.
6. The Engineer-In-Chief, Road Construction Department, Bihar, Patna.
7. The Chief Engineer, Road Contruction Department, North, Patna.
8. The Engineer in-Chief, Rural Works Department, Bihar, Patna.
9. The Executive Engineer, Road Construction Department, Road Division No. 01, Muzaffarpur.
10. The Executive Engineer, Road Construction Department, Road Division, Samastipur.
11. The Executive Engineer, Rural Works Department, Works Division, Samastipur.
12. The Executive Engineer, Rural Works Department, Works Division, Rosera.
13. The Executive Engineer, N.H. Division, Chapra.
14. The Executive Engineer, N.H. Division, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Vinay Ranjan, Advocate.
For the Respondent/s	:	Mrs. Archana Sinha, Sr. Advocate.
	:	Ms. Komal, Advocate.
For the State	:	Mr. Saroj Kumar Sharma, AC to AAG-3.

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 07-02-2025

In the instant petition, petitioner has prayed for issuance of a writ in the nature of certiorari to quash the demand notices dated 27.10.2023 issued by the Income Tax Officer, ITO

Ward No.3 (1) Darbhanga, Government of India, Ministry of Finance, Income Tax Department for demand outstanding of the Assessment Year 2008-09 to 2015-16 whereby petitioner was directed to make payment of demand outstanding for said Assessment years and also to quash the notice passed under Section 226 (3) of the Income Tax Act, 1961 for remittance of Rs.1,58,63,260/- to Income Tax Department by which account of the petitioner company has been frozen and same has been communicated to the petitioner by the Bank and further for issuance of a writ in the nature of mandamus commanding and directing the respondent no.2 to deposit the demand outstanding to the Income Tax as the tax deduction made by the State respondent but same was not deposited to the Income Tax Department and also to enquire into the matter and initiate suitable action against the erring officer.

2. In paragraph no.16 of the writ petition, petitioner has stated as under:-

> "*That the petitioner has no other equally efficacious and alternative remedy than to move before this Hon'ble Court.*"

3. The aforementioned material is not sufficient to sidetrack the statutory remedy available to the petitioner. For the purpose of overlooking the alternative remedy, certain principles

have been laid down by the Hon'ble Supreme Court in the case of **Godrej Sara Lee Ltd. Vs. Excise and Taxation Officer-cum-Assessing Authority and Others**, reported in **2023 SCC OnLine SC 95**. The petitioner is unable to point out any of the principles, therefore, the petitioner without exhausting the statutory remedy available to him has rushed to this Court and it is a pre-mature writ petition.

4. Accordingly, the present writ petition stands disposed of reserving liberty to the petitioner to invoke statutory remedy of appeal before the Appellate Authority within a period of six weeks from today. The delay would not be a hurdle to entertain the appeal to be filed on behalf of petitioner due to time spent in this Court from the date of filing till today. If Section 14 of the Limitation Act is applicable, the same shall be taken note of by the Appellate Authority.

5. With the above observations, the present writ petition stands disposed of.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

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AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	15.02.2025
Transmission Date	NA