# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.9633 of 2024**

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Govind Prasad S/o Late Awdhesh Prasad, R/o North of Lohiya Path, Opposite Komal electric Jagdeopath, District- Patna. ... ... Petitioner/s

Versus

1. The State of Bihar through the Additional chief Secretary, Water Resource Department Government of Bihar Patna.
2. The Senior Treasury Officer, Secretariat Patna.
3. The Drawing and Disbursing Officer Cum Executive Engineer, Planning and Monitoring Division, water Resource Department, Anisabad, Patna.
4. The Drawing and Disbursing Officer Cum Executive Engineer, Tirhut Canal Division, water Resource Department, Motihari.
5. The Principal Chief Commissioner, Income Tax (Bihar and Jharkhand).
6. The Commissioner of Income Tax, Lok Nayak Jaiprakash Bhawan, Dak Bungalow Chauraha Patna-1.
7. The Income Tax Officer Cum Assessing Officer, Ward 1(3) Motihari.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Aayush Abhishek, Advocate |
| For the State | : | Mr. Madhukar Mishra, AC to SC-16 |
| For Income Tax | : | Ms. Archana Shahi @ Sinha, Sr. Adv. |

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**CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI**
**and**
**HONOURABLE MR. JUSTICE ALOK KUMAR SINHA**

ORAL ORDER

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

12 07-04-2025 In the instant petition, petitioner has prayed for the following reliefs:-

> *(i) For issuance of a direction specially to the Respondent Nos-3 and 4 to deposit the tax deducted at source from the salary of the petitioner for the following Assessment years which are 2009-10, 2010-11 respectively which has not been credited in the permanent account number of the petitioner and in view of which the Respondent No-5 to 7 is arbitrarily recovering the same from the refunds for which the petitioner is entitled.*

*(ii) For issuance of direction upon the respondent nos- 5 to 7 restraining him not to adjust the refund with uncredited TDS, and to re-credit the refund into the savings bank account of the petitioner which was adjusted in the Assessment year 2021-2022, 2022-2023, 2023-2024 due to the non-deposit of which is not the fault of the petitioner in as much as the salary received by the petitioner during the aforementioned assessment years was received only after deduction of the TDS.*

*(iii) For any other relief for which the petitioner is found entitled to.*

**2.** State of Bihar had deducted certain income tax from the assessee-petitioner during the period from 08.04.2008 to 09.01.2009 to the tune of Rs. 1,20,560/- on five spells, namely, Rs. 6,820/-, Rs. 26,510/-, Rs. 36,150/- Rs. 30,930/- and Rs. 20,150/- These amounts were required to be remitted in the Income Tax Department within a reasonable period of time. However, State-authorities have remitted in the Income Tax Department only on 20.08.2024. In the meanwhile, Income Tax Department while invoking Section 245 of Income Tax Act, proceeded to adjust the amount of Rs. 1,20,560/- on various dates like on 26.10.2017, 24.03.2021, 06.11.2023, 20.11.2023 and 13.11.2023. Resultantly, the petitioner has been denied the benefit of refund of Rs. 1,20,560/- as & when it was due to the petitioner.

**3.** Having regard to the factual aspects of the matter, it is evident that the State of Bihar's inaction on the part of the State-authorities resulted in denial of refund of Rs. 1,20,560/- timely and thereafter, Income Tax Department proceeded to adjust in the light of Section 245 of the Income Tax Act, 1961. The petitioner has been denied the benefit of refund timely with reference to deduction during the period from 08.04.2008 to 09.01.2009. Consequently, the petitioner is entitled to interest on the amount deducted by the State-authorities to the tune of Rs. 1,20,560/-. Petitioner is entitled to interest @ 6% per annum from 09.01.2009 to till 22.06.2024, the date on which the present writ petition has been filed. The same shall be calculated and disbursed in favour of the petitioner within a period of three months from the date of receipt of this order, failing which, petitioner is also entitled to litigation cost and it is quantified at Rs. 25,000/-.

**4.** With the above direction, the present petition stands disposed of.

**(P. B. Bajanthri, J)**

**( Alok Kumar Sinha, J)**

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