IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.23384 of 2019

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Rakesh Kumar S/o Late M. Singh Resident of - 14, Anandpuri, West Boring Canal Road, Patna

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Health Bihar, Patna
2. The Principal Chief Commissioner of Income Tax Bihar and Jharkhand, Revenue Building, Veerchand Patel Path, Patna
3. The Commissioner of Income Tax TDS, Veerchand Patel Path, Patna
4. The Executive Director State Health Society, Bihar, Distt.- Patna
5. The Civil Surgeon, Lakhisarai
6. The Medical Officer Primary Health Centre, Halsi, Lakhisarai
7. The Medical Officer Primary Health Centre, Barahia, Lakhisarai

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Krishna Mohan Mishra
For the State	:	Mr. S.D. Yadav, AAG-9
	:	Mr. Anil Kumar, AC to AAG-9
For Income Tax Deptt.	:	Mrs. Archana Sinha, Sr. Advocate
For Respondent No. 4	:	Mr. K.K. Sinha, Advocate
	:	Mr. Shashi Shekhar, Advocate

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

ORAL ORDER

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

10 24-02-2025 In the instant writ petition, petitioner has prayed for the following reliefs:-

> *"i. To issue appropriate writ and direct the respondent, particularly respondent no. 6 and 7 to refund the amount of tax deducted at source for the assessment year 2015-16, 2016-17 and 2017-18 of Rs. 1,25,806/- and 52,317/ and 174642/- as the deduction of tax has been made against the provision of Income Tax Act.*

> *ii. To issue appropriate writ and hold and declare that the deduction of 20 percent of TDS made against the amount of contract receipt is wholly illegal as only 1 percent of tax may be made as per section 194 C of the Income Tax Act."*

2. Mrs. Archana Sinha, learned Senior counsel for the Income Tax Department submitted on instruction that respondents have redressed the grievance of the petitioner insofar as refunding certain amount. On the other hand, learned counsel for the petitioner disputed on the last occasion, resultantly we had specifically passed the following order which reads as under:-

> *"Learned counsel for the petitioner on instructions submitted that petitioner's grievance is stated to have been redressed by the official respondents. He intends to verify from the petitioner.*
>
> ***2.** Re-list this matter on 24.02.2025."*

3. Today also learned counsel for the petitioner on instruction submitted that he has not received any amount as contended by learned counsel for the respondents.

4. Be that as it may, in the light of submission made by the respondents, present writ petition stands disposed of. In the meanwhile, respondents are hereby directed to furnish any material information in respect of redressing the grievance of

the petitioner insofar as refund of certain amount. Such communication shall be made to the petitioner within a period of two weeks from today, failing which petitioner is permitted to file interlocutory application to revive this order.

4. If the official respondents have mislead this Court, in that event we are compelled to impose cost of the litigation in future.

5. Pending I.A.(s), if any, stands disposed of.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

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