IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.19386 of 2024

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Manoj Kumar Sah, Son of Sri Dhirendra Pd. Sah, R/o of Gulab Bagh, P.S.- Gulabbagh, District- Purnea.

... ... Petitioner

Versus

1. Principal Chief Commissioner, Income Tax (Bihar and Jharkhand), Revenue Building, Veerchand Patel Path, Patna.
2. Commissioner of Income Tax- I, Loknayak Bhawan, Patna, Bihar.
3. Income Tax Officer, Ward 3(1), Purnea.
4. Assessment Unit National Faceless Assessment Centre, New Delhi.
5. Commissioner of Income Tax (Appeals), Patna.

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Durgesh Kumar Singh, Advocate Mr. Abhijeet Kumar Singh, Advocate
For the Respondent/s	:	Ms.Archana Sinha @ Archana Shahi, Sr.SC Ms. Swarna Ray, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE ASHOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

4 16-06-2025 Heard learned counsel for the petitioner and learned Senior Standing Counsel for the Department of Income Tax.

2. This writ application has been filed for the following reliefs:-

> "(a) For issuance of writ mandamus for deciding the appeal filed before respondent no 5 within two months as demand against the petitioner is very huge and petitioner is not able to pay the demand.
> (b) For release of bank accounts including Cash credit account (Annexure-P/ 6 and P/7) maintained in UCO Bank, current account maintained in UCO Bank and Bandhan Bank as seized by respondent no. 3.
> (c) For any other consequential relief or reliefs for which the petitioner is found entitled during the course of hearing of the writ petition."

3. The grievance of the petitioner is that the Income Tax Authorities have seized its several accounts including a cash credit account maintained with the UCO Bank.

4. By an interim order dated 20.12.2024, this Court directed the Income Tax Department to lift attachment over the cash credit account. Learned counsel for the petitioner is not aware whether that cash credit account has been allowed to be operated by the petitioner or not.

5. Learned Senior Standing Counsel for the Department has informed this Court that even as the petitioner has filed an appeal against the impugned order, he has not made any application for stay before the Assessing Authority. It is submitted that if the petitioner wants to get a stay of the impugned order, he is required to file an application for the same before the competent authority in accordance with law.

6. Learned counsel for the petitioner submits that this Court may direct for release of the bank accounts and direct the Appellate Authority to dispose of the appeal at the earliest opportunity.

7. Having regard to the submissions noted hereinabove, this Court is of the considered opinion that no order for release of the bank accounts is required to be passed by this Court in the present writ application as the petitioner has not availed his remedy for the same by filing an application for stay before the Assessing Officer. If so advised, the petitioner may avail his remedy for the same in accordance with law.

8. So far as the prayer for disposal of the pending appeal is concerned, this Court directs respondent no. 5 i.e. Commissioner of Income Tax (Appeals), Patna to fix a date of hearing in the appeal as early as possible and dispose of the said appeal within a period of three months from the date of receipt/communication of a copy of this order after giving appropriate opportunity of hearing to the petitioner.

9. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

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