IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9364 of 2026

CNR No. BRHC010520932026

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M/s Mahanar Infratech Pvt. Ltd. Having its Office at C/o - Kailash Singh, H. No. 275 Road No. 5, Rajput Nagar, Hajipur, District- Vaishali - 844101, through its director Rajeev Ranjan, aged about 52 years (Male) S/o - Late Kailash Singh, Resident of Tara Chauri, Mahanar, District- Vaishali, Bihar.

... ... Petitioner/s

Versus

1. The Union of India Through the Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi - 110001.
2. The Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi-110001 The National Faceless Appeal Centre.
3. The Commissioner of Income Tax (Appeal) National faceless Appeal Center (NFAC), Delhi.
4. The Commissioner of Income Tax (Appeal) Patna.
5. The Centralized Processing Unit through the Assistant Director, Income Tax, Bengaluru.
6. The Assistant Director, Of the Centralized Processing Unit. Income Tax, Bengaluru
7. The Assistant Commissioner of Income Tax, DC/AC Circle-1, Income Tax Department, Patna -800001, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Brishketu Sharan Pandey, Adv.
For the Respondent/s : Mrs. Archana Sinha, (Sr. SC) Sr. Adv.
Mr. Alok Kumar, Adv.
Ms. Shilpi Keshri, Jr. SC

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 04-11-2026 The present writ petition has been filed seeking the following reliefs:-

"1(a). For issuing an appropriate writ(s)/order(s)/direction(s) including writ of certiorari

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for setting aside intimation order dated 25.10.2022, issued for the Assessment Year (AY) 2021-22, against the petitioner whereby and whereunder the amount of bank guarantee worth Rs.50,00,000/- have been considered as income and the respondents have imposed additional liability of tax and interest worth Rs. 14,21,730/- for the aforesaid years.

(b). For holding the Respondents have illegally considered the bank guarantees worth Rs.50,00,000/- wrongly declared under the head of contingent liability in the form 3CB (Audit Report) and made addition of income and imposed liability to the petitioner.

(c). For issuing an appropriate writ(s)/direction(s)/order(s) including the writ of mandamus, directing the Respondents to decide the appeal preferred by the petitioner in the light/direction issued by the Ld. Income Tax Appellate Tribunal, within a certain time frame

(d). For issuing an appropriate writ(s)/orders(s)/direction(s) including the writ of mandamus directing the Respondents not to proceed further for recovery of the remaining demand worth Rs.14,21,730/- as assessed and demanded for the AY 2021-22, from the subsequent years refund until the final disposal of this writ petition."

2. At the outset, the learned counsel for the petitioner seeks not to press the present writ petition, to which the learned Senior Counsel for the Respondents has got no objection.

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3. Accordingly, the present writ petition stands dismissed as not pressed.

(Mohit Kumar Shah, J)

(Vikash Kumar, J)

Ajay/-

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