IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13972 of 2026

CNR No. BRHC010881952026

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Satya Narayan Sah, Male, Son of Ram Prasad Sah, Resident of Ward No. 03, Nauagarhi Sone Chok, Bela Garden, Bela, PS- Lalit Narayan Mithila University Thana, Dist- Dharbhanga.

... ... Petitioner/s

Versus

1. The Union of India through the Principal Secretary, Ministry of Finance Department, Govt. of India, New Delhi.
2. The Principal Commissioner of Income Tax, Income Tax Department, Patna.
3. The Income Tax Officer, Ward 3(3), Samastipur.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Raju Prasad, Advocate
For the Respondent/s : Additional Solicitor General
Mrs. Archana Sinha, Sr. Standing Counsel (IT)
Ms. Shilpi Keshri, Jr. SC to SC, IT
Mr. Alok Kumar, Advocate
Ms. Richa Rajiv Singh, Advocate

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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 18-11-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) Issue an appropriate writ, order or direction, preferably in the nature of Mandamus, directing Respondents to consider and dispose of the Petitioner application dated 31.12.2025 filed under Section 119(2)(b) of the Income-tax Act, 1961 seeking condonation of delay in filing the revised return of income for Assessment Years, A.Y. 2020-21 and A.Y. 2021-22, by passing a reasoned and

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speaking order strictly in accordance with the provisions of the Act, the applicable Circulars and Instructions issued by the Central Board of Direct Taxes, and the settled principles governing the exercise of powers under Section 119(2)(b) within such time as this Hon'ble Court may deem fit and proper.

(ii) Issue such further or consequential writ, order or direction as may be necessary to ensure that, upon disposal of the Petitioner application under Section 119(2)(b) of the Income -tax Act, 1961, all consequential proceedings are undertaken and completed strictly in accordance with law, including consideration of the Petitioner claim for revised return, consequential refund along with statutory interest admissible under Section 244A of the Income tax Act, 1961.

(iii) to issue an appropriate writ for any other relief or reliefs for which the petitioner is found to be entitled to as per the facts and circumstances of the case."

2. At the outset, the learned counsel for the petitioner submits that the Principal Commissioner of Income Tax, Patna be directed to dispose of the application filed by the petitioner under Section 119(2)(b) of the Income Tax Act, 1961.

3. The learned senior counsel for the respondents submits that in case the aforesaid application has not already stood disposed of, the same will definitely be disposed of within a period of four weeks from today. It is directed accordingly.

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4. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Vikash Kumar, J)

GAURAV S./-

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