

Nai Rajdhani Path Pramandal, Road Construction Department, Government of Bihar, Patna

Civil Writ Jurisdiction Case No.16015 of 2015

FORUM

Patna High Court

ORDER DATE

15 Feb 2016

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

14. Having, therefore, regard to the factual aspects of the present case and the law relevant thereto, we are clearly of the view that the respondent No.2, namely, Commissioner of Income Tax (Appeals)-II, Patna, is duty bound to take up the appeal at the earliest and if it is found that the taxes, which were to be deducted, at source, by the present petitioner while making payment to the said two Corporations, have been paid by the said two Corporations as deductees, the impugned demands, raised by the respondent No.2, namely, Commissioner of Income Tax (Appeals)-II, Patna, shall be set aside and the attachment of the account of the petitioner, maintained with the Government Treasury, Patna, shall be vacated without delay. 15. In order to, therefore, taking the controversy, which the present writ petition has raised, to its logical conclusion in accordance with law, we hereby direct the petitioner to appear before the respondent No. 2, namely, Commissioner of Income Tax (Appeals)-II, Patna, in connection with the appeal, in question, within a week from today and, within a week thereafter, the appellate authority, namely, respondent No.2, Commissioner of Income Tax (Appeals)-II, Patna, shall, upon examining the issue, as has been discussed above, pass appropriate reasoned order(s) and do the needful as warranted by law. 16. With the above observations and directions, this writ petition shall stand disposed of with no order as to costs. A.F.R.

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