

Chanakya National Law University Nyaya Nagar, Mithapur, Patna (Bihar)

Civil Writ Jurisdiction Case No.4218 of 2019

FORUM

Patna High Court

ORDER DATE

29 Mar 2019

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

It is not in dispute that while initially a sum of Rs.5,00,000/- was deposited by the petitioner towards the disputed tax amount but during the pendency of the matter another sum of Rs.15,00,000/- has been deposited. Thus when this matter came up for consideration on 26.03.2019, a sum of Rs.20,00,000/- had already been deposited by the petitioner.

Allowing the petitioner to move ahead, it is informed by Mr. Rastogi and not contested by Ms. Archana Sinha, learned counsel representing the Department that a further sum of Rs.20,00,000/- has been deposited by the petitioner-University. Having considered the submissions of learned counsel appearing for the contesting parties and considering that there is admittedly a discretion vested in the statutory authority to go below the limit of 20% so fixed in the advisories issued, that the institution is registered under section 12AA of the 'Act', we are satisfied by the conduct of the petitioner to grant interim protection until the disposal of the appeal bearing note of the deposit of about Rs.40,00,000/- by the petitioner towards the disputed amount. Let no coercive measures be taken by the Department towards the recovery of the balance amount until disposal of the appeal pending before the Commissioner of Income Tax (Appeals), Patna who is accordingly advised to consider and dispose of the appeal expeditiously and preferably within 8 weeks from the date of receipt/production of a copy of this judgment. It goes without saying that parties would cooperate in the expeditious disposal of the appeal. The writ petition is allowed with the direction above. Anjula/skpathak (Arvind Srivastava, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 292-295

[READ ORDER](#)

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.