

Syed Jamauluddin Ali

Miscellaneous Jurisdiction Case No.1698 of 2021

FORUM

Patna High Court

ORDER DATE

28 Nov 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

of the application of the petitioner, if so filed, within next three months. 30. Accordingly, the petitioner is directed to make a required application to the Assessing Officer having jurisdiction of the matter for the grant of relief under Section 89 of the Act in accordance with the provisions of the statute. The SBI is directed to extend all assistance to the petitioner to enable him to avail such relief. We also hope and expect that the Assessing Officer of the income tax considers and dispose of the matter expeditiously and within a period of three months from the date of receipt of application.” 2. Respondents have filed Show Cause on 07.02.2022. In para 26, they have stated as under: “26. That after receiving the order of condonation from the Pr. CIT-1, Patna the Income Tax Officer, Ward - 2(5), Sitamarhi has processed the ITR and accordingly issued refund to the amount of Rs. 2,12,924/- and also settled the grievance of the petitioner.” 3. On 10.02.2022, Income Tax Department have communicated rectification order in which they have indicated that amount refunded is to Rs. 2,12,924/- balance refundable is Rs. 72,394/-. 4. Learned counsel for the respondent, on instruction, submitted that for the purpose of refund of Rs. 72,394/- certain formalities were required to be completed on behalf of the petitioner. The same has not been complied. 5. Taking note of these dates and events, the present MJC - Contempt Petition stands dropped reserving liberty to the petitioner to approach the concerned authority

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