

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7682 of 2025

Sharda Construction a partnership firm having its office at New Area, Maharajganj Road, Aurangabad, Bihar-824102 through its authorized signatory Sanjay Kumar, Male, aged about 59 years, son of Shri Mahabir Prasad, resident of Near Zila School Chowk, Muhalla-Gopiganj, Daltonganj, Palamu, Jharkhand-822101.

... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax (TDS) Patna having its office at Vikas Bhawan, Patna-800001.
2. Joint Commissioner of Income Tax, Range-3, Gaya.
3. Punjab National Bank, M.G. Road Branch, Aurangabad.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Sr. Adv. Mr. Sadashiv Tiwari, Adv.
For the Respondent/UOI :		Ms. Archana Sinha @ Archana Shahi, Sr. S.C. Ms. Shilpi Keshri, Jr. S.C. Mr. Alok Kumar Shahi, Adv.
For the Respondent No.3 :		Mr. Prabhat Kumar Sharan, Adv. Mr. Jayant Kumar Sharan, Adv. Mr. Hemant Kumar Sharan, Adv.

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE RAJ KUMAR
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

3 17-06-2026 The present writ petition has been filed seeking the following reliefs:-

“i) for issue of a writ of mandamus or any other appropriate writ (s) to the respondent no. 2 to give credit to the tax deducted at source and paid into the government account statutorily admissible in computing the tax liability under Section 199 of the Income Tax Act, 1961 (hereinafter called the Act) for the Assessment Year 2010-11 taking credit of tax deducted at source verifiable with reference to certificate of deduction of tax at source and the updated Form 26AS displayed on the web portal of Income Tax Department and modify the notice of demand accordingly.



ii) for a direction to the respondent no. 3 to upload its return of TDS for the Assessment Year 2010-11 containing details of payment of tax deducted at source under section 194A of the Act to enable display of such tax on the web portal of the Income Tax Department in Form 26AS in order to enable credit thereof.”

2. At the outset, the learned senior counsel appearing for the respondents No. 1 & 2 submits that the claim of the petitioner for grant of tax credits/refund of the tax deducted at source, is being processed and would be given effect to within a period of four weeks’ from today. It is directed accordingly.

3. On the aforesaid premise, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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