IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6973 of 2016

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1. Nai Rajdhani Path Pramandal, Road Construction Department, Government of Bihar, Patna through its Executive Engineer, Chandra Mohan Kumar Mishra, son of Shri Mahendra Kishore Mishra, resident of Village- Sutihar, P.O. Sutihar, P.S. Parihar, District- Sitamarhi.

.... Petitioner

Versus

1. Commissioner of Income Tax (T D S) having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.
2. Commissioner of Income Tax (Appeals)-II having its office at Central Revenue Building Beer Chand Patel Marg, Patna.
3. Assistant Commissioner of Income Tax, TDS Circle, Patna.

.... Respondents

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with

Civil Writ Jurisdiction Case No.6421 of 2016

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1. Nai Rajdhani Path Pramandal, Road Construction Department, Government of Bihar, Patna through its Executive Engineer, Chandra Mohan Kumar Mishra Son of Shri Mahendra Kishore Mishra resident of village - Sutihar, P.O. Sutihar, P.S. Parihar, District - Sitamarhi

.... Petitioner

Versus

1. Commissioner of Income Tax (T D S) having its Office at Central Revenue Building, Beer Chand Patel Marg, Patna
2. Commissioner of Income Tax (Appeals) - II, having its Office at Central Revenue Building, Bir Chand Patel Marg, Patna
3. Assistant Commissioner of Income Tax, TDS Circle, Patna

.... Respondents

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with

Civil Writ Jurisdiction Case No.6462 of 2016

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1. Nai Rajdhani Path Pramandal, Road Construction Department Government of Bihar, Patna through its Executive Engineer, Chandra Mohan Kumar Mishra, Son of Shri Mahendra Kishore Mishra, resident of Village- Sutihar, P.O. Sutihar P.S. Parihar, District- Sitamarhi.

.... Petitioner

Versus

1. Commissioner of Income Tax (T D S) having its office at Central

Revenue Building Beer Chand Patel Marg, Patna.
2. Commissioner of Income Tax (Appeals)-II, having its Office at Central Revenue Building, Beer Chand Patel Marg, Patna.
3. Assistant Commissioner of Income Tax, TDS Circle, Patna.

.... Respondents

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Appearance :
For the Petitioners : Mr. D.V.Pathy, Advocate
For the Respondents : Mrs. Archana Sinha @ Archana Shahi

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

ORAL ORDER

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

2 06-12-2016 Heard learned counsel for the parties.

The petitioner has sought for quashing of the order dated 9th of February, 2016 passed by the respondent Commissioner of Income Tax (Appeals)-II, Patna. Admittedly the said order is an appealable order before the Income Tax Tribunal and we are informed that the appeal has in fact been preferred by the petitioner.

The grievance of the petitioner is that a direction be issued to the Commissioner of Income Tax to decide the appeal in the light of the judgment of this Court passed in C.W.J.C.No. 16015 of 2015 decided on 15th of February, 2016. We find that no such direction can be issued as the Commissioner of Income Tax (Appeals) has passed an order prior to the order of this Court.

It is open to the petitioner to raise such argument as is available to it in accordance with law before the Commissioner of

Income Tax (Appeals) or in further appeal before the Income Tax Appellate Tribunal. In case the petitioner wants out of turn hearing of appeal, it is open to the petitioner to make a mention before an appropriate Bench.

With the aforesaid observations and directions, these writ applications are disposed of.

(Hemant Gupta, ACJ)

(Dinesh Kumar Singh, J)

A.I./-

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