

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12516 of 2015

- =====
1. Smt. Kanti Devi wife of Sri Jang Bahadru Roy
 2. Jang Bahadur roy Son of late Shri Jag Narain Roy Both residents of Village- Banauli, P.s Agiaon, District Bhojpur, Presently resident of Kanti Palance, Mohalla- Ranjan Path ,near R.P.s. More, P.s Rupaspur District Patna.

.... Petitioner/s

Versus

1. The Union of India through Commissioner, Income Tax Cetral Range I Second Floor, Main Revenue Building Birchand Patel Marg, Bihar Patna -800001
2. The Tax Recovery officer, Central Range I Second Floor , 6th floor Central Revenue Building (Annexe) Birchand Patel Marg, Patna - 800001

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Dhananjay Kumar

For the Respondent/s : Mr. Archana Sinha @ Archana Shahi

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR

UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 09-08-2017 Considering the fact that for the present only a show-cause notice under Section 222 read with Section 276, as contemplated under 2nd Schedule to the Income Tax Act has only been issued and after final decision is taken and an order passed, remedy of statutory appeal under Rule 86 and thereafter a review before the statutory authority under Rule 87 is available to the petitioner, at this stage, indulgence into the matter is not called for.

The petitioner is granted liberty to take recourse to



the statutory remedy of appeal available under the law and the appellate authority should consider the same in accordance with law.

With the aforesaid liberty, this application stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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