IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11961 of 2015

M/s Dilip Kumar & Associates (Accounts & Tax Consultants) PAN-AAA BD 0811 a (Proprietor/Member- Dilip Kumar) At- Bhadauni, Nawada- Gaya Road, North-Sobh Mandir, Nawada, P.O.+P.S.+Dist.- Nawada Pin Code- 805110 (Bihar).

.... Petitioner/s

Versus

1. The Union of India through Principal Chief Commissioner of Income-Tax-1, C.R. Building, Virchand Patel Marge, Patna (Bihar).
2. The Income-Tax Officer, Ward No. 2 (5), Biharsharif Hospital More, Biharsharif Nalanda (Bihar), Pin Code- 803101.

.... Respondent/s

Appearance :

For the Petitioner/s	:	None
For the Respondent/s	:	Mrs. Archana Sinha @ Archana Shahi, Adv.

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 08-08-2017

Challenging the act of the respondents in rejecting the return of the petitioner and directing him to pay dues as per the demand notice issued, the petitioner has filed this writ petition directly under Article 226 of the Constitution.

A counter affidavit has been filed by the respondents and primary objection is that against the action impugned, the petitioner has remedy of filing rectification application under Section 154(1) (b) of the Income Tax Act and thereafter to take recourse to statutory remedy of appeal, as may be available, under the Act, in case rectification application is not acceded to. Accordingly, contending that statutory remedy is available, the writ petition directly before this Court is not maintainable.

We find much force in the submission of learned counsel for the respondents and we dispose of the matter granting liberty to the petitioner to take recourse to the provisions of rectification available under Section 154 (1) (b) of the Act and thereafter if any grievance still subsists to take recourse to the statutory remedy of appeal under the Act for filing of the appeal.

With the aforesaid, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	10.08.2017
Transmission Date	