IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14291 of 2015

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1. Smt. Sanju Devi, wife of Sri Mohan Kumar, Resident of village- Khajedih, P.O.- Khajedih, P.S.- Ladania, District- Madhubani

.... Petitioner/s

Versus

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

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Prakash Sahay, Advocate
Mr. Sarbottam Kumar Sarkar, Advocate

For the Respondent/s : Mrs. Archana Sinha @ Archana Shahi,
Sr. Standing Counsel

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)
Date: 11-05-2017

Having heard learned counsel for the parties, we find that under 2nd Schedule to Sections 222 and 276 pertaining to statutory procedure for recovery of tax and against the impugned order passed, statutory remedy of appeal under Rule 86, thereafter a review before the statutory authority under Rule 87 is available to the petitioner and, therefore, a writ petition directly before this Court challenging the impugned action of the recovery officer is not sustainable.

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Even though learned counsel for the petitioner relying on the various judgments, tried to argue that when contrary to the Rules, the question of title is also being decided by the recovery officer a writ petition is maintainable, we are of the considered view, that this ground can also be raised before the appellate authority and the appellate authority will be in a better position to appreciate these grounds.

Finding a remedy of statutory appeal being available to the petitioner, we see no reason to interfere into the matter.

This application is dismissed with liberty to the petitioner to invoke the appellate jurisdiction under the Statute.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

K.C.jha/-

AFR/NAFR	NAFR
CAV DATE	N/A
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