

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.17851 of 2016

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Narendra Prasad S/o Nawal Kishore Singh, aged 62 years resident of Road No. 2A,
Rajendra Nagar, P.S.- Kadam Kuan, District- Patna.

.... Petitioner

Versus

1. The Chief Commissioner of Income Tax, Revenue Building, Birchand Patel Marg, Patna.
2. The Commissioner of Income Tax-2, Revenue Building, Birchand Patel Marg, Patna.
3. The Income Tax Officer, Ward-5 (3), Loknaya Bhawan, Dak Bunglow Crossing, Patna.
4. The Manager, Punjab National Bank, Exhibition Road, Patna.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Alok Kumar @ Alok Kr Shahi, Advocate.

For the Respondent/s : Mr. Rishi Raj Sinha, S.C.
Miss Archana Prasad, S.C.

For the Bank : Kumar Priya Ranjan, Advocate.

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 27-04-2017

After the assessment was conducted for the Assessment year 2012-13, the petitioner filed rectification application under section 154 of the Income Tax Act and contended that while rejecting the rectification application opportunity of hearing as required under the statute has not been granted, this writ petition has been filed.

However, the facts remain that against the order of assessment, the petitioner has a remedy of appeal before the commissioner and thereafter further appeal before the Income Tax



Appellate Tribunal and by passing all the statutory remedies, this writ petition has been filed only on the ground that while disposing of the rectification application opportunity of hearing has not been granted to the petitioner.

We see no ground to make any indulgence into the matter on such consideration, when a statutory remedy of appeal is available to the petitioner, all these grounds can be raised by the petitioner before the appellate authority and the appellate authority can look into the matter.

Accordingly, finding no case for interference, in view of the statutory remedy is available to the petitioner, we dismissed the application.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

Amit/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	04-05-2017
Transmission Date	NA

