

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3476 of 2016

Ara Bhagwan Das Educational Society, a Society incorporated under the Societies Act, 1986 having its office at Nawada Chowk, P.O. + P.S.- Nawada, District- Bhojpur through its Secretary, Dilip Kumar Mishra, son of Late Paras Nath Mishra, resident of Bela, P.O. Krishna Garh, P.S.- Ara Mufassil, District- Bhojpur

... .. Petitioner/s

Versus

Principal Chief Commissioner of Income Tax, Bihar and Jharkhand, having its office at Central Revenue Building, Birchand Patel Path, Patna

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate Mr. Sadashiv Tiwari, Advocate Mrs. Manju Jha, Advocate
For the Respondent/s	:	Mrs. Archana Sinha @ Archana Shahi, Advocate Mr. Alok Kumar, Advocate Mr. Sanjeev Kumar, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 23-07-2018

In view of the heavy reliance placed by the learned Counsel for the petitioner on a subsequent order passed by the Income Tax Appellate Tribunal on 8th of June, 2018, may be in a proceeding under Rule 12AA of the Income Tax Act, we are of the considered view that the petitioner should ventilate the grievance as is canvassed before us also by approaching the Tribunal which has jurisdiction to deal with the matter.



In case the petitioner prefers an appeal before the Appellate Tribunal within 30 days from the date of receipt/production of a copy of this order, the Tribunal shall proceed to determine the issue on merit and shall not reject it simply on the ground of delay.

With the aforesaid, this application is disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

K.C.Jha/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	07.08.2018
Transmission Date	N/A

