IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19203 of 2016

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Munindra Kumar Sinha son of Shri Jagdish Prasad Singh resident of 403, Nutan Vihar Apartment, P.O. + P.S. - Kankarbagh, District - Patna.

... ... Petitioner/s

Versus

1. Commissioner of Income Tax 2, Patna having its office at Central Revenue Building, Birchand Patel Path, Patna.
2. Income Tax Officer, Ward No. 5 (2), Patna having its office at Lok Nayak Jai Prakash Bhawan, Dak Bunglow Road, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. D.V.Pathy, Advocate
: Mrs. Manju Sinha, Advocate
: Mr. Sadashiv Tiwary, Advocate
For the Respondent/s: Mr. Rishi Raj Sinha, Sr.SC
: Ms. Shilpi Keshri, Jr. SC.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE DR. JUSTICE RAVI RANJAN
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 30-08-2018

What is challenged in the present petition is the communication dated 13.06.2016 by which before initiation of proceeding under Section 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) certain information has been sought by the assessing officer.

Under the circumstances, as rightly stated in the counter affidavit, the present petition is premature. As on today, it cannot be said that any proceedings under Section 147 of the Act have been initiated.

Under the circumstances, the present petition is not entertained. As and when, any proceedings are initiated under Section 147 of the Act, in that case it will be open for the petitioner to ask for the reasons for re-opening as per the decision of the Hon’ble Supreme Court in the case of **GKN Driveshafts (India) Ltd. vs. Income Tax Officer reported in 259 ITR 19 (SC)** and as observed by the Hon’ble Supreme Court, the authority has to adduce the reasons before proceeding further under Section 147 of the Act.

With this, the present petition stands disposed of.

(Mukesh R. Shah, CJ)

(Dr. Ravi Ranjan, J)

Vikash/V.K. Pandey/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	31.08.2018
Transmission Date	NA