

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Jurisdiction Case No.2589 of 2016

In
Miscellaneous Appeal No.568 of 2007

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Pandooi Place, Patna, a partnership firm having its office at Pandooi Place, Boring Road, Patna, P.S. Budha Colony, Patna through its partner, Sri Ranjan Kumar, Son of Sri Bamehswar Prasad Narayan Singh Resident of Pandooi Palace, Boring Road, PS- Budha Colony, Distt- Patna

... .. Petitioner

Versus

1. Income Tax Appellate Tribunal, Patna Bench and Ors
2. Commissioner of Income Tax-I, Patna
3. Income Tax Officer, War 1 5, Patna

... .. Opposite Parties

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Appearance :

For the Petitioner/s : None

For the Opposite Party/s : Mr. Rishi Raj Sinha

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE JUSTICE SMT. NILU AGRAWAL
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

2 21-01-2019 None appears on behalf of the petitioner.

Mr. Rishi Raj Sinha, learned Senior Standing Counsel for the Income Tax Department is present and opposes the restoration application.

We have perused the restoration application as well as the office note put up for consideration which raises objection on the very maintainability of this application.

This restoration application suffers from many defects, firstly, though the cause title demonstrates that it arises from an order passed in M.A.No. 568/2007, the pleadings at paragraph-3 of the restoration application shows that it is for



restoration of M.A.No. 567/2007, secondly while prayer made in the restoration application is under an impression that the appeal has been dismissed but the records of M.A.No. 567/2007 would show that the appeal in fact has been allowed vide order passed on 18.11.2016.

In such circumstances, the petitioner, if so aggrieved, may have his remedy as available under the Statute before the appropriate forum but no cause for restoration is made out because the appeal has been allowed and in which circumstances, this restoration application becomes misconceived and is dismissed accordingly.

(Jyoti Saran, J)

(Nilu Agrawal, J)

Surendra/-

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