IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Jurisdiction Case No.2590 of 2016
In
Miscellaneous Appeal No.570 of 2007

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Pandooi Place, Patna, a partnership form 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
2. Commissioner of Income Tax, 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. 570/2007, 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.

We note from the records passed in M.A.No. 569/2007 which was heard alongwith M.A.No. 570/2007 that by the judgment dated 27.3.2017 these two appeals were disposed of in the light of the judgment and order dated 18.11.2016 passed in M.A.No. 567/2007.

In such view of the matter, M.J.C.No. 2590/2016 is held misconceived and is dismissed accordingly.

(Jyoti Saran, J)

(Nilu Agrawal, J)

Surendra/-

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