IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5602 of 2019

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Krrish Rice Mills Pvt. Ltd. a Company incorporated under the Companies Act, 1956 having its office at 4th Floor N.P. Centre, New Dak Bunglow Road, Patna through its Director Saket Sureka son of Shri. Shyam Ratan Sureka resident of 706, Pushpanjali Venkatesh Budh Marg, Near Land Development Bank P.O.- GPO and P.S. Kotwali, District- Patna.

... ... Petitioner

Versus

1. Commissioner of Income Tax I, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.
2. Dy. Commissioner of Income Tax, Circle 2, Patna.
3. Asst. Commissioner of Income Tax Circle 2, Patna.

... ... Respondents

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Adv.
Ms. Manju Jha, Adv.

For the Respondent/s : Ms. Archana Sinha @ Archana Shahi, Sr. SC
Mr. Alok Kumar, Jr. SC

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ARVIND SRIVASTAVA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

2 15-04-2019 Heard Mr. D.V. Pathy, learned Counsel for the petitioner and Ms. Archana Sinha, learned Senior Standing Counsel appearing for the Department.

The petitioner questions the notice dated 12.01.2018 issued by the Assistant Commissioner of Income Tax, Circle 2, Patna in purported exercise of power under Section 133(6) of the Income Tax Act (hereinafter referred to as 'the Act'), impugned at Annexure-2; the notice dated 30.03.2018 of the said authority for the assessment year 2011-12 issued under Section 148 of 'the Act' impugned at Annexure-03 series together with the order dated 29.12.2018 passed by the Deputy Commissioner of Income Tax, Circle 2, Patna for the assessment year 2011-12 impugned at Annexure-07 series.

Though Mr. Pathy, learned Counsel appearing for the petitioner raises issue regarding absence of pre-requisite to exercise such power but bearing note of the conduct of the petitioner as reflected from the assessment order, we are not persuaded to grant extra-ordinary indulgence and thus while reserving our opinion on the inter-party dispute, we shall allow the petitioner to exhaust the alternative remedy so available to him in law.

It goes without saying that in case the petitioner would prefer an appeal within six weeks from today accompanied with the petition for condonation of delay, the Appellate Authority shall consider and dispose of the same in accordance with law and on its own merits bearing in mind that the petitioner was pursuing the matter before the Court.

This disposes of the writ petition.

(Jyoti Saran, J)

(Arvind Srivastava, J)

Archana/
Surendra/-

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