IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7546 of 2019

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Bihar Bottlers and Blenders Pvt. Ltd. a Company incorporated under the Companies Act, 1956 having its office at G 1 Nutan Tower Main Road, Kankarbag, Patna through its Director Abhay Kumar Son of Pashupati Nath Prasad, Resident of Kagzi Mohalla, P.O. Siwan, P.S. Town Thana, District-Siwan

... ... Petitioner/s

Versus

1. Commissioner of Income Tax I having its office at Central Revenue Building, Bir Chand Patel Marg, Patna
2. Asst. Commissioner of Income Tax OSD Ward 2 (1), Patna
3. Income Tax Officer Ward 2 (1), Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.D.V.Pathy Mr. Sadashiv Tiwari Ms. Manju Jha
For the Respondent/s	:	Ms.Archana Sinha @ Archana Shahi, Sr.S.C. Mr. Alok Kumar, Jr.S.C. Mr. Sanjeev Kumar, Jr. S.C.

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CORAM: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH
and
HONOURABLE MR. JUSTICE ANIL KUMAR SINHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH)

4 15-11-2019 In the instant application, the challenge is to the assessment order, dated 22.12.2018, as contained in Annexure-9 series, passed by the respondent no. 2 for the assessment year 2011-12 under Section 148 of the Income Tax Act, 1961.

A preliminary objection has been raised by the respondents regarding maintainability of the instant application in view of the availability of statutory remedy of appeal under Section 246A of the Income Tax Act, 1961.

In view of the availability of statutory remedy of appeal, we are not inclined to entertain the present application in extra-ordinary writ jurisdiction. Accordingly, the application is dismissed with liberty to the petitioner to avail of the statutory remedy of appeal against the impugned assessment order, along with application for condonation of delay, which shall be dealt with in accordance with law.

(Ashwani Kumar Singh, J.)

(Anil Kumar Sinha, J.)

Prabhakar Anand/-

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