

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12065 of 2019

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Amit Kumar Tiwari, S/o Shri Prabhu Nandan Tiwari, Permanent resident of Village and PO Bakharpur, P.S. Pipraiti, Town and District - Bhagalpur

... .. Petitioner

Versus

1. The Income Tax Officer, Ward 4(4), Lok Nayak Jay Prakash Bhawan, Dak Bunglow Chowraha, Patna-800001
2. The Additional Commissioner of Income Tax, Range 4, Central Revenue Building, Beer Chand Patel Path, Patna-800001
3. Sri Harish Kumar Neotia, S/o Sri Gauri Shankar Neotia, Resident of House No.95, C/o Ahay Kumar, Drab Toli, Chowk Sikarpur, Near R.P.M. College, Post Begampur, Patna City, Patna-800009
4. Smt. Manisha Neotia, W/o Sri Harish Kumar Neotia, Resident of House No./95, C/o Ahay Kumar, Drab Toli, Chowk Sikarpur, Near R.P.M. College, Post Begampur, Patna City, Patna-800009

... .. Respondents

with

Civil Writ Jurisdiction Case No. 12085 of 2019

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Amit Kumar Tiwari, S/o Shri Prabhu Nandan Tiwari, Permanent Resident of Village and P.O.- Bakharpur, P.S.- Pirpaiti, Town and District - Bhagalpur.

... .. Petitioner

Versus

1. The Income Tax Officer, Ward 4 (4), Lok Nayak Jay Prakash Bhawan, Dak Bunglow Chowraha, Patna- 800001.
2. The Additional Commissioner of Income Tax, Range 4, Central Revenue Building, Beer Chand Patel Path, Patna- 800001.
3. Sri Harish Kumar Neotia, Son of Sri Gauri Shankar Neotia, Resident of House No. 95, C/o Ahay Kumar, Drab Toli, Chowksikarpur, Near R.P.M. College, Post- Begampur, Patna City, Patna- 800009.
4. Smt. Manisha Neotia, Wife of Sri Harish Kumar Neotia, Resident of House No. 95, C/o Ahay Kumar, Drab Toli, Chowksikarpur, Near R.P.M. College, Post- Begampur, Patna City, Patna- 800009.

... .. Respondents

with

Civil Writ Jurisdiction Case No. 11632 of 2019

=====

Amit Kumar Tiwari, S/o Shri Prabhu Nandan Tiwari, Permanent resident of Village and P.O.-Bakharpur, P.S.-Pipraiti, Town and District - Bhagalpur.

... .. Petitioner



Versus

1. The Income Tax Officer, Ward 4(4), Lok Nayak Jay Prakash Bhawan, Dak Bunglow Chowraha, Patna-800001.
2. The Additional Commissioner of Income Tax, Range 4, Central Revenue Building, Beer Chand Patel Path, Patna-800001.,
3. Sri Harish Kumar Neotia, Son of Sri Gauri Shankar Neotia, Resident of House No. 95, C/o Ahay Kumar, Darb Toli, Chowk Sikarpur, Near R.P.M. College, Post.-Begampur, Patna City, Patna-800009,
4. Smt. Manisha Neotia, Wife of Sri Harish Kumar Neotia, Resident of House No/95, C/o Ahay KUMar, Darb Toli, Chowk Sikarpur, Near R.P.M. College, Post.-Begampur, Patna City, Patna-800009.

... .. Respondent/s

Appearance :

(In Civil Writ Jurisdiction Case No. 12065 of 2019)

For the Petitioner/s : Mr.Pradeep Kumar

For the Respondent/s : Ms.Archana Sinha @ Archana Shahi

(In Civil Writ Jurisdiction Case No. 12085 of 2019)

For the Petitioner/s : Mr.Pradeep Kumar

For the Respondent/s : Ms.Archana Sinha @ Archana Shahi

(In Civil Writ Jurisdiction Case No. 11632 of 2019)

For the Petitioner/s : Ms.Pradeep Kumar

For the Respondent/s : Mr.Archana Sinha @ Archana Shahi

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

(Per: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH)

3 15-11-2019 These writ petitions have been filed by the petitioner challenging the assessment orders passed by the respondent no. 1 under Section 144/147 of the Income Tax Act, 1961, pertaining to assessment years 2011-12, 2012-13, 2013-14 respectively.

A preliminary objection has been raised on behalf of the respondents regarding maintainability of these writ petitions on the ground of avail of statutory remedy of appeal under



Section 246A of the Income Tax Act, 1961.

Regard being had to the availability of an equally efficacious statutory remedy of appeal for the redressal of the grievances, we are not inclined to entertain these applications in extra-ordinary writ jurisdiction. Accordingly, they are dismissed with liberty to the petitioner to assail the impugned assessment orders by way of filing statutory appeal in accordance with law.

(Ashwani Kumar Singh, J.)

(Anil Kumar Sinha, J.)

Prabhakar Anand/-

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