IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17412 of 2017

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Satyendra Kumar Construction Pvt. Ltd, a Private Limited Company incorporated under the Companies Act, 1956 having its office at 202, Hera Enclave New Dak Bunglow Road Patna - 800001 through its Director Dipak Kumar son of Shri Narayan Prasad, resident of Opp. Patel Hostel, Bhikna Pahari, P.O. Mahendru, P.S. Pirbahore, Patna.

... ... Petitioner/s

Versus

1. Commissioner of Income Tax-II having its office at Central Revenue Building, Bir Chand Patel Path, Patna.
2. Joint Commissioner of Income Tax, Range II, Patna.
3. Dy. Commissioner of Income Tax, Circle II, Patna.
4. Asst. Commissioner of Income Tax, Circle II, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.D.V.Pathy, Advocate
For the Respondent/s : Mr.Archana Sinha @ Archana Shahi

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

Date : 18-06-2019

Mr. D.V. Pathy, learned counsel for the petitioner while questioning the proceedings initiated under Section 148 of the Income Tax Act, 1961 by service of notice dated 31.03.2017 impugned at Annexure 10 seriessubmits that the issue which is raised in the writ petition is covered by the judgements of this Court and Supreme Court and which does not permit the Statutory Authority to reopen the matter repeatedly. According to. Mr. D.V. Pathy, it is for the third time that the assessment has been reopened in the present case.

Having heard learned counsel for the parties and considering that it is at the very stage of issuance of notice that the petitioner has rushed to this Court on the grounds noted above, we are certainly not persuaded to express ourselves at the notice stage rather would leave the matter open for discussion before the Statutory Authority who shall apply his mind to the objections raised by the petitioner on the reopening of the proceeding in the backdrop of the legal position settled and take the matter to its logical end within three months from the date of receipt/production of a copy of this order.

With this observation, this writ petition is disposed of.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

Nasimul/Amit

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	27-06-2019
Transmission Date	N/A