IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21402 of 2019

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Ajay Kochhar Son of Late Om Prakash Kochhar, Permanent resident of Vharat Ice Factory Building, Karbigahiya Road, P.O. G.P.O. and P.S. Jakkanpur in the town Nad District of Patna.

... ... Petitioner/s

Versus

1. Principal Commissioner of Income Tax (Central, Patna) 3rd Floor, Central Revenue Building, Beer Chand Patel Path, Patna.
2. Assistant Commissioner of Income Tax, Central Circle-2, Central Revenue Building, Beer Chand Patel Path, Patna.
3. Principal Commissioner of Income Tax (Central)2, New Delhi.
4. Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax, Central Circle-15, New Delhi.
5. The Director General of Income Tax (Investigation), 3rd Floor, Central Revenue Building, Beer Chand Patel Path, Patna.
6. The Director General of Income Tax (Investigation), New Delhi.
7. Union of India through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Ajay Kumar Rastogi, Adv. Mrs. Smriti Singh, Adv.
For the Respondent/s	:	Mr.S.D.Sanjay (Adsg) Mr. Rajesh Kumar Verma, ASG Mr. Anshuman Singh, Adv. Smt. Archana Sinha, CGC Mr. Alok Kumar, Sr. S.C. Mr. Sanjeev Kumar, Jr. S.C.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 10-12-2019 This application has been preferred praying inter alia for the following relief/s:

> “for issuance of an appropriate writ quashing the show cause notices dated 05.06.2018,

19.06.2018 and 25.01.2019 (Annexure-2 Series); and the order dated 23.07.2019 (Annexure-4) passed pursuant thereto u/s 127 of the Income Tax Act, 1961 (for short, "the Act"), whereby and whereunder the Respondent No.1 has arbitrarily and illegally directed that the powers of the Respondent No.2 in respect of the Petitioner's case shall be exercised by the Respondent No.4 and for such consequential reliefs as the Petitioner may be entitled to."

Not finding favour with the submissions made by the learned counsel, we were inclined to dismiss the present petition. However, learned counsel for the petitioner contends that the petitioner shall be content with the order passed by the authority below.

As such, the application is dismissed as withdraw.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

K.C.Jha/-

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