IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1472 of 2020

==

Umesh Kumar, Son of Late Kailash Sinha, 263 Gavtal, Digha Diara, Danapur, PO-Digha, PS-Danapur, District-Patna.

... ... Petitioner/s

Versus

1. Union of India through the Commissioner of Income Tax, having its office at Central Revenue Building, Bir Chand Patel Path, Patna.
2. Income Tax Officer, Ward 6(4), Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.D.V. Pathy, Adv.
For the Respondent/s	:	Mr.Rishi Raj Sinha

(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE S. KUMAR)

Date : 25-11-2020

Heard the parties.

Petitioner has prayed for following reliefs:-

> "(i) The show cause notice dated 27.09.2008 (as contained in Annexure-1) and also the show cause notice dated 01.02.2019 (as contained in Aeenxure-2) issued by the respondent no.2 for the period 2016-17 under section 148 of the Income Tax Act, 1961 be quashed.
>
> (ii) The order dated 28.11.2019 (as

contained in Annexure- 6 series) passed by the respondent no.2 for the period 2016-17 under section 144 read with 147 of the Income Tax Act, 1961 be quashed.

(iii) The notice of demand dated 28.11.2019 (as contained in Annexure-6 series) issued by the respondent no. 2 for the period 2016-17 be quashed.

(iv) For granting any other relief(s) to which the petitioner is otherwise found entitled to.

This writ petition has been filed by the petitioner against an assessment order dated 28.11.2019 passed by the Income Tax Officer, Patna, under Section 144 read with section 147 of the Income Tax Act, 1961 for the assessment year 2016-17 without exhausting statutory remedy in form of appeal to the Commissioner of Income Tax (Appeal) under section 246 (A) of the Income Tax Act, 1961.

The writ petition is disposed of with liberty to petitioner to avail the remedy of Appeal before the Appellate Authority and if any such Appeal is filed by the petitioner the delay in filing the Appeal shall be condoned by the Appellate Authority as the matter remain pending before this Court and shall decide the Appeal on merit within 60 days from the date of its filing. Till disposal of Appeal no coercive action to be taken against petitioner.

(Sanjay Karol, CJ)

(S. Kumar, J)

Rajiv/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	17.12.2020
Transmission Date	NA