IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2125 of 2020

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Satyendra Kumar Construction Pvt. Ltd. A Private Limited Company incorporated under the Companies Act, 1956 having its Office at 202, Hear 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 : Mrs.Archana Sinha @ Archana Shahi, Advocate.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 31-01-2020 Petitioner has prayed for the following relief(s)

"(i) The notice dated 31.03.2017 (as contained in Annexure-11 series) for the Assessment Year 2010-11 issued by the respondent no. 4 under Section 148 of the Income Tax Act, 1961 be quashed.

(ii) The order dated 22.11.2019 (as contained in Annexure-16 series) for the Assessment Year 2010-11 passed by the respondent no. 4 under Section 148 of the Income Tax Act, 1961 be quashed.

(iii) The notice of demand dated 22.11.2019 (as contained in Annexure-16 series) for the Assessment Year 2010-11 passed by the respondent no. 4 under

Section 148 of the Income Tax Act, 1961 be quashed.

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

Mr. D.V.Pathy, learned counsel for the petitioner, states that the impugned order dated 22.11.2019 passed in the case of the petitioner under Sections 143(3)/147 of the Income Tax Act, 1961 pursuant to the assessment year 2010-11 was not subject matter of challenge in any of the writ petitions instituted/pending/disposed of, before this Court.

Statement taken on record.

Having heard learned counsel for the petitioner, we are of the considered view that the attending facts would not warrant us to interfere with the impugned order dated 22.11.2019 passed by the respondent no. 4, the Assistant Commissioner of Income Tax. More so, when the petitioner has got an equally efficacious remedy provided under the provisions of Income Tax Act, 1961 wherein all pleas, including that of limitation, can be conveniently raised.

As such, we dispose of the present petition reserving liberty to the petitioner to take appropriate steps in accordance with law.

Mrs. Archana Shahi, learned counsel for the respondents, states that as and when petitioner were to exhaust remedies expeditiously and within a period of four weeks from today, the issue of limitation shall not be raised nor would come in the way of the petitioner having the matter concluded on merits.

Statement accepted and taken on record.

(Sanjay Karol, CJ)

(Mohit Kumar Shah, J)

sujit/-

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