IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1589 of 2019

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Smt. Ragni Devi @ Smt. Ragini Devi, wife of Shri Chandra Bhushan Ojha R/o- Khabra, P.S.- Sadar, Dist- Muzaffarpur (Bihar)

... ... Petitioner/s

Versus

1. The Union Of India through the Secretary, Ministry of Finance, Department of Revenue, Government of India, New Delhi
2. The Director Department of Income Tax, govt. of India, New Delhi
3. The Joint/ Additional Director Department of Income Tax, Govt. of India, New Delhi
4. The Chief Commissioner Department of Income tax, Govt. of Income Tax, Govt. of India, New Delhi
5. The Commisioner, Muzaffarpur. Department of Income Tax, Govt. of India, New Delhi
6. The Joint Commissioner, Muzaffarpur Under the Department of Income Tax , Govt. of India, New Delhi
7. The Deputy Commissioner, Muzaffarpur Under the Department of Income Tax, Govt. of India, New Delhi
8. The Income Tax Officer, Ward-1(2), Bela Kohi, Bla, Muzaffarpur(Bihar)

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Binod Kumar Jha, Advocate
For the Respondent/s : Mr. Rishi Raj Sinha, Advocate

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

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE S. KUMAR)

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

Date : 25-11-2020

Heard.

Petitioner has prayed for following relief:-

> "The present application is for issuance of writ in the nature of writ of certiorari for quashing and setting aside of assessment order and demand notice dated 25.8.2017 (Annexures-3, 4 & 5) and demand notice dated 10.11.2017 (Annexure-8), passed by the concerned respondent against

the petitioner, by which the petitioner has been asked to make payment of Rs.16,21,294/- and further Rs.9,88,274/- as outstanding demand, raised by the scrutiny assessment for the assessment year 2012-13 which is on the presumption and hypothetical basis, ignoring the real and true facts as well as without considering the reply/show cause of the petitioner, as the petitioner has already filed her income return, according to her real income and further be pleased to direct the concerned respondents to drop the entire proceedings against her in this regards, which is beyond laws and real facts as well as same is violation of natural justice and other concerned law. And/or pass such other writ/ writs, order/orders as your Lordships deem fit and proper."

It has been stated in para 6 of counter affidavit filed on behalf of Union of India represented through Income Tax Department that against assessment order and demand notice dated 25.8.2017 and 10.11.2017, petitioner has also filed appeal before the Commissioner of Income Tax (Appeal), as such, petitioner cannot be permitted to resort two parallel proceedings against the same order and, accordingly, the present writ petition is dismissed.

The appellate authority shall decide the appeal filed by petitioner at the earliest, if not already decided.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	28.11.2020
Transmission Date	NA