IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4860 of 2020

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Smt. Krishna Singh Wife of Prabhat Narain Singh, Resident of 103, East Boring Canal Road, P.O.- GPO, Patna, Police Station- Buddha Colony, Patna, District- Patna.

... ... Petitioner/s

Versus

The Commissioner of Income Tax (Appeals), Patna-2.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Ajay Kumar Rastogi
For the Respondent/s : Mr.Rishi Raj Sinha

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 04-03-2020 Heard learned counsel for the petitioner and learned counsel for the respondent.

Petitioner has prayed for following reliefs:-

> "(i) For issuance is a writ in the nature of certiorari or any other appropriate writ or order for quashing of order dated 10.02.2020 passed by the respondent the Commissioner of Income Tax (Appeals), Patna-2 , in violation of principle of natural justice, by which the appeal No. CIT (A), Patna-2/10048/2017-18 of the petitioner filed under Section 246A of the Income Tax Act was dismissed on perverse appreciation of law and facts. The petitioner prays that your lordships may graciously be placed to remand the matter back to the

respondent (the appellate authority) to decide the appeal impartially after giving proper opportunity of hearing to the petitioner and after considering the law and facts involved in the appeal.

(ii) For issuance of any other appropriate writ, order or direction restraining the respondents from taking any coercive action against the petitioner during the pendency of the present writ."

It is not in dispute that, may be on account of technical fault, the date indicated for hearing of the appeal was 14th of February, 2020, As such, in this view of the matter, petitioner is right in contending that the authority, even if the matter has been heard prior thereto, would not have pronounced the order on 10th of February, 2020, the date prior to 14th of February, 2020, indicated on the official website.

As such, on this short ground with we quash and set aside the order dated 10.02.2020 passed by the Commissioner of Income Tax (Appeals), Patna-2, with the following directions:-

(a) Parties shall appear before the Appellate Authority on 16.03.2020 when a fresh order would be passed;

(b)Parties shall fully co-operate and not take unnecessary adjournment.

We hope and expect that the authority shall pass order within two weeks thereafter in accordance with law.

(Sanjay Karol, CJ)

(S. Kumar, J)

veena/rajiv/-

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