IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10457 of 2019

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Smt. Sangeeta Singh W/o Shri Sushil Kumar Singh C/o Nawnil Kumar Singh, 503, Shivam Apartment, Road No. 5 D, North S.K. Puri, Patna-800013. At Present, House of Pasupati Singh, Balihari Lane, Tagore Hill Road, Morabadi, Ranchi-834008 (Jharkhand)

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax Patna.
2. Principal Commissioner of Income Tax-2, Patna.
3. Joint Commissioner of Income Tax, Range-6, Patna.
4. Income Tax Officer, Ward-6(4), Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Aman Raja Mr. Sanjeev Kumar, Advocates
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)

Date : 24-11-2020

Heard the parties.

Petitioner has prayed for following reliefs:-

> “a. For issuance of appropriate writ/direction(s) to prevent the respondents from exceeding its jurisdiction and/or acting contrary to the rule of natural justice, where the defect of jurisdiction is apparent on the fact of the proceeding and/or there is an abuse of power.
>
> b. For issuance of writ of certiorari or any other appropriate writ(s), order(s) or direction(s) quashing the notice issued by the respondent no.4 under Section 148 of Income Tax Act, 1961 (hereinafter called “the Act”) dated 24/09/2018 (Annexure-3) as the notice issued by the respondent no.4 is wholly illegal and without jurisdiction in as much as the condition precedent to invocation of jurisdiction under the said provisions of the Act is conspicuously absent and is also against the settled principles of natural justice
>
> c. For issuing the appropriate order, direction or writ in the nature of certiorari for dropping the Assessment

proceedings initiated under Section 147 of the Act as the proceeding initiated under the said provision is illegal and without jurisdiction and completely stands in violation of the settled law.

d. For issuance of other writ/ direction(s) while the petitioner may in the fact and circumstances of the case to be found entitled to.

e. For grant such other relief(s) as deem fit and proper by issuing an appropriate writ(s), rule(s) or direction(s) as deem fit and proper."

This writ petition was directed to be tagged with C.W.J.C. No.3364 of 2019 (Anant Kumar Verma Vs. Principal Chief Commissioner of Income Tax and others) as issue raised in present writ petition is similar to that of issue raised in C.W.J.C. No.3364 of 2019 (Anant Kumar Verma Vs. Principal Chief Commissioner of Income Tax and others).

It has been brought to the notice of this Court that C.W.J.C. No.3364 of 2019 (Anant Kumar Verma Vs. Principal Chief Commissioner of Income Tax and others) has been disposed of by order dated 16.01.2020 and present writ petition is squarely covered by said judgment and order and is disposed of in similar terms.

Writ petition is disposed of with liberty to petitioner to file appeal before the appellate authority within two weeks and appellate authority shall decide the appeal within four weeks from the date of filing of such appeal. The delay in filing appeal shall be condoned by the appellate authority as the matter remained pending before this Court and appellate authority shall decide the appeal on its own merit within aforesaid period as indicated above.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	30.11.2020
Transmission Date	NA