IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.20753 of 2019

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Amita Kochhar daughter of Harnam Singh Treohan, and wife of Vinay Kochhar, permanent resident of Bharat Ice Factory Building, Karbigahiya Road, P.O. G.P.O. and P.S. Jakkanpur in the town and District of Patna.

... ... Petitioner/s

Versus

1. Principal Commissioner of Income Tax (Central, Patna) 3rd Floor, Central Revenue Building, Beer Chand Patel Path, Patna.
2. Assistant Commissioner of Income Tax, Central Circle-2, Central Revenue Building, Beer Chand Patel Path, Patna.
3. Principal Commissioner of Income Tax (Central)-2, New Delhi.
4. Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax, Central Circle- 15, New Delhi.
5. The Director General of Income Tax (Investigation), 3rd Floor Central Revenue Building, Beer Chand Patel Path, Patna.
6. The Director General of Income Tax (Investigation), New Delhi.
7. Union of India through The Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Smriti Singh, Advocate
For the Respondent/s	:	Dr. K. N. Singh, ASG
		Mrs. Archana 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 : 24-11-2020

Petitioner has prayed for following relief:-

> "for issuance of an appropriate writ quashing the show cause notices dated 05.06.2018, 19.06.2018 and 25.01.2019 (Annexure 2 series) and the order dated 23.07.2019 (Annexure 4) passed pursuant thereto u/s 127 of the Income Tax Act, 1961 (for short, "the Act"), whereby and whereunder the Respondent No.1 has arbitrarily and illegally directed that the powers of the Respondent No.2 in respect of the Petitioner's case

> shall be exercised by the Respondent No.4 and for such consequential reliefs as the Petitioner may be entitled to."

It is submitted on behalf of the learned counsel for the parties that this case may be disposed of in terms of order dated 10.12.2019 passed in C.W.J.C. No.20731 of 2019. Operative portion of which reads as under:-

> "Not finding favour with the submissions made by the learned counsel, we were inclined to dismiss the present petition. However, learned counsel for the petitioner contends that the petitioner shall be content with the order passed by the authority below.
>
> As such, the application is dismissed as withdraw."

This writ application is also dismissed as withdrawn with the similar term.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

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