

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.12 of 2020

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Manish Finlease Pvt. Ltd. a company registered under the Companies Act, 1956 having its registered office at Flat No. 501, Chandi House, Exhibition Road, P.O. GPO, P.S. Gandhi Maidan, Patna- 800 001 through its Director namely Shri Prakash Mandal, aged about 62 years, Male, son of Jagdish Prasad Mandal, permanent resident of Flat No. 501, Chandi House, Behind Bombay Dyeing, Exhibition Road, P.O. GPO, Gandhi Maidan, Patna- 800 001, presently residing at House No. 28/16, Ground Floor, Block 28, East Patel Nagar, Delhi- 110008.

... .. Appellant/s

Versus

1. Principal Commissioner of Income Tax-1 Patna.
2. Joint Commissioner of Income- tax, Range-1, Patna.
3. Assistant Commissioner of Income Tax (OSD) Ward 2(1), Patna.

... .. Respondent/s

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Appearance :

For the Appellant/s	:	Mr. Parijat Saurav, Advocate Ms. Smriti Singh, Advocate
For the Respondent/s	:	Mrs. Archana Sinha, Sr. Standing Counsel Mr. Sanjeev Kumar, Jr. Standing Counsel

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 06-10-2021

Re: I.A. No. 01 of 2020

The instant Interlocutory Application has been filed for condonation of delay of four days in filing the present appeal.

For the reasons assigned, we condone the delay in filing the appeal and the same is treated to have been filed within time.

Interlocutory Application No. 1 of 2020 stands allowed.

Re: M.A. No. 12 of 2020

Being aggrieved by and dissatisfied with the judgment dated 09.08.2019 passed by the Bench presided by Sri Chandra Mohan Garg, Judicial Member and Sri Laxmi Prasad Sahu, Accountant Member, Income Tax Appellate Tribunal, Patna Bench, Patna in I.T.A. No. 25/PAT/2019 whereby the Tribunal has upheld the order passed by Sri Prashant Bhushan, Commissioner of Income Tax (A)-I, Patna in I.T.A. No. CIT(A), Patna- 1/10172/2017-18 dated 27.09.2019 upholding the initiation of proceedings under Section 147/148 and addition of Rs. 3,65,00,000/- under Section 68 made by ACIT (OSD) Ward 2(1), Patna vide assessment order u/s 147/143(3) dated 29.12.2017, the Appellant has preferred the present Memorandum of Appeal.

Learned counsel for the appellant seeks permission to withdraw the present appeal for the reason that appellant intends to seek remedies for settlement in accordance with the scheme formulated by the respondents.

Permission granted.

The appeal stands disposed of as withdrawn.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	07.10.2021
Transmission Date	