IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15298 of 2021

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Sanjay Kumar Singh, S/o Janeshwar Singh, R/o Village - Tenduni Pokhrahi Mal, Anchal- Nabinagar, District - Aurangabad, Bihar.

... ... Petitioner/s

Versus

1. The Union of India through Additional Commissioner of Income Tax Department, National Faceless Assessment Centre, Delhi.
2. The Joint Commissioner of Income Tax Department, National Faceless Assessment Centre, Delhi.
3. The Assistant Commissioner of Income Tax Department, National Faceless Assessment Centre, Delhi.
4. The Deputy Commissioner of Income Tax Department, National Faceless Assessment Centre, Delhi.
5. The Income Tax Officer, W3 (3), Aurangabad, Income Tax Office, Rai Kashi Nath Chowk, Gaya, Bihar - 823001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Jitendra Kumar Giri, Advocate
For the Respondent/s	:	Dr. K.N. Singh,ASG
		Mrs. Archna Sinha, Advocate

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

Date : 02-09-2021

The petitioner has prayed for the following relief/s :-

> "For issuance of a writ in the nature of 'certiorari' whereby and whereunder setting aside the assessment order dated 20.12.2019 passed by income tax officer ward -3(3) Aurangabad in ITNS-65, whereby, the penalty proceeding under Section 471 AAC of the Income Tax Act (hereinafter referred to as "the Act"), in respect of unexplained income has been initiated and further penalty under Section 272

> A(1)(d) of the Act, has also been initiated as well as penalty under Section 271 of the Act has also been proceeded against the petitioner hereinabove; and further prayer of the petitioner is herein above is to set aside the demand notice and assessed income under under Section 144/147 of the Act, at Rs. 22,00,000/- (Rupees Twenty Two Lakh only)."

After the matter was heard for some time, Mr. Jitendra Kumar Giri, learned counsel appearing on behalf of the petitioner, under instructions, states that petitioner may be permitted to prefer an appeal against the impugned order before the Appellate Authority.

Permission granted.

Shri Vikash Kumar, learned Standing Counsel No. 11, states that if such an appeal is preferred within a period of two months from today, the issue of limitation shall neither be raised nor allowed to come in the way of adjudication of the appeal on merits.

Statement accepted and taken on record.

As such, petition stands disposed of in the following terms:-

(a) Petitioner is permitted to prefer an appeal within a period of two months from today, if possible, through digital mode;

(b) In the event of appeal being preferred within a period of two months from today, the issue of limitation shall not come in the way of adjudication of the appeal on merits;

(c) Opportunity shall be granted to the parties to place on record all essential documents and materials, if so required and desired;

(d) Petitioner through learned counsel undertakes to fully cooperate and not take unnecessary adjournment;

(e) The Appellate Authority shall decide the appeal on merits, in compliance of the principles of natural justice;

(f) The Appellate Authority shall pass a reasoned and speaking order, copy whereof be supplied to the parties;

(g) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(h) We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch;

(i) We have not expressed any opinion on merits and all issues are left open;

(j) If necessary, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode;

(k) Liberty reserved to the petitioner to challenge the order, if required and desired.

The instant petition sands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini/

AFR/NAFR	
CAV DATE	
Uploading Date	08.09.2021
Transmission Date	