

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2678 of 2021

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Bihar State Text Book Corporation Ltd., a Company incorporated under the Companies Act 1956 having its registered office at Pathya Pustak Bhawn, Budh Marg P.O. GPO, P.S. Kotwali, through its Officer of Special Duty Bhushan Kumar (Male, aged about 57 Years) Son of Shri Sohray Ram resident of Kadam Gali, Jai Prakash Nagar, Phulwari, P.O. and P.S. Phulwari, Patna.

... .. Petitioner/s

Versus

1. Principal Commissioner of Income Tax, having its Office at Central Revenue Building, Bir Chand Patel Marg, Patna.
2. Dy. Commissioner of Income Tax, CPC, Bangalore.
3. Asst. Commissioner of Income Tax Exemption Circle Patna, having its Office at Central Revenue Building, Bir Chand Patel Marg, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Mrs. Archana Sinha, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

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(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

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5 20-09-2021 On the oral mentioning of Mrs. Archana Sinha, learned counsel for the Revenue, matter is taken up today.

Having heard learned counsel for the parties, we modify the order dated 2nd of September, 2021, passed in the instant case, to the extent that in the said order, in the memo of parties, "Asst. Commissioner of Income Tax Exemption Circle Patna, having its office at Central Revenue Building, Bir Chand



Patel Marg, Patna” be incorporated as Respondent No. 3.

Clause (a) and (b) of the said order be read as follows:-

“(a) We quash the impugned order dated 24th of September, 2019, passed in Document Identification No. CPC/1819/A6/1900638930, as contained in Annexure-2, by the Respondent No. 2 namely Dy. Commissioner of Income Tax, CPC, Bangalore, for the Assessment Year 2018-19, under Section 143(1) of the Income Tax Act, 1961 as also the notice dated 19th of February, 2020 (Annexure-3), issued by Respondent No. 3, namely Asst. Commissioner of Income Tax Exemption Circle Patna, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna;

(b) Petitioner undertakes to appear before the Assessing Authority (Respondent No. 3, namely Asst. Commissioner of Income Tax Exemption Circle Patna, having its office at Central Revenue Building, Bir Chand Patel Marg, Patna) on 4th of October, 2021 at 10:30 A.M., if possible through digital mode”

Let this order be also communicated to the appropriate authority, through electronic mode.

(Sanjay Karol, CJ)

(S. Kumar, J)

P.K.P./Amrendra

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