IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18263 of 2021

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Sanjivani Vikasfoundation Bihar a society registered under society registration Act, 1886 having its registered office at Behind PNB Mahatma Gandhi Nagar, Lohiya Nagar, Kankarbagh, Patna through its Secretary Ranjan Kumar, son of- Bindeshwari Thakur, Resident of- 67 Bankmens Colony, Manokamna Shiv Mandir, Chitragupta Nagar, Post Office- Sampatchak, Police Station- Hanuman Nagar, District- Patna.

... ... Petitioner/s

Versus

1. The Principle Chief Commissioner, Income Tax, Bihar and Jharkhand Central Revenue Building, Virchand Patel Path, Patna.
2. The Principal Commissioner/ Commissioner- Exemption, Income Tax, Central Revenue Building, Veerchand Patel Path, Patna.
3. The Joint Commissioner of Income Tax, Exemption, Lok Nayak Bhawan, near Dak Bangla Road.
4. The Deputy/ Assistant Commissioner of Income Tax, Exemption Circle, Lok Nayak Bhawan, near Dak Banglow, Patna.
5. The Income Tax Officer, Exemption Ward- 1, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Krishna Mohan Mishra, Advocate
Mr. Prasoon Kumar, Advocate

For the Respondent/s : Mrs. Archana Sinha, Sr. S.C.
Mr. Alok Kumar, Jr. S.C.
Mr. Sanjeev Kumar, Jr. S.C.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE A. M. BADAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 27-10-2021

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

> "i. To quash and set aside notice dated 30.03.2021 whereby and where under the Deputy/Assistant Commissioner of Income Tax,

Exemption Circle, Patna has initiated re-assessment proceeding to re-assess the income which already assessed by the same respondent assessing officer on 30.11.2018 under section 143 (3) of the I.T. Act, as such, the present proceeding of re-assessment is amount to review in the guise of reassessment.

ii. To hold and declare that reassessment proceeding is based on non-existing fact as the bank account no 71302100000129 and 70972100000264 which relying upon by respondent assessing officer for the initiation of proceeding is not belongs to petitioner society nor the society is operating these two bank accounts as such, the reason recorded and believe formed by respondent for reassessment is bad illegal and without jurisdiction.

iii. To hold and declare that the initiation of re-assessment proceeding is bad and illegal in view of the fact that the present proceeding has been initiated on same set of fact and document which was available on the record of the assessing officer and the assessing officer had already considered such fact and issue in regular assessment dated 30.11.2018.

iv. To issue any other writ/writs, order/orders, direction/directions as your honour deemed fit and proper."

Learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to pursue his remedies before the Deputy/Assistant Commissioner of Income Tax, Exemption Circle, Lok Nayak Bhawan, Near- Dak Bungalow, Patna [Respondent No. 4].

Mrs. Archana Sinha, learned counsel for the Revenue states that the said officer shall positively take a decision on the notice dated 29.06.2021 issued under Section 143(2) read with Section 147 of the Income Tax Act, 1961 (Annexure P/6).

Statement accepted and taken on record.

Needless to add, the officer concerned has to take a decision in accordance with law.

The present petition stands disposed of as withdrawn with the liberty/observation aforesaid.

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

(Sanjay Karol, CJ)

(A. M. Badar, J)

P.K.P./Amrendra

AFR/NAFR	
CAV DATE	
Uploading Date	03.11.2021
Transmission Date	