

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3453 of 2021

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Saraswati Hospital and Research Centre Pvt. Ltd. Daudpur, Kothi, Brahmpura
East Gate of MIT, Muzaffarpur, through its Director, Satyendra Kumar, age
about 47 years, Gender-Male, son of Ramjee Prasad, Resident of Tarakunj
Road no. 2, Daudpur Kothi, MIT Bramphura, Muzaffarpur

... .. Petitioner/s

Versus

1. The Central Board of Direct Taxes, North Block, New Delhi
2. Principal Chief Commissioner of Income Tax Bihar and Jharkhand, Patna,
Central Revenue Building, Virchand Patel path, Bailey Road, Patna, Bihar
3. The Principal Commissioner of Income Tax-1 Veerchand Patel Path, Patna,
Bihar
4. The Commissioner of Income Tax, Appeal, Muzaffarpur, Bihar
5. The Commissioner of Income Tax Appeal, Jamshedpur, Jharkhand
6. The Income Tax Officer, Ward I(1), Muzaffarpur, Bihar

... .. Respondent/s

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Appearance :

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

(Per: HONOURABLE THE CHIEF JUSTICE)

(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.)

4 25-08-2021 Petitioner has prayed for the following relief(s):

“i. To quash and set aside the order contained in
appeal No-219/JSR/2017-18/ (142/CIT(A) MUZ/2015-
16) dated 30.03.2018 passed by the commissioner of
Income Tax, Appeal, Jamshedpur by ex-party order



without providing opportunity and also without issuing notice to the appellant as the respondent Commissioner appeal has no power and authority.

ii. To hold and declare that the transfer of case from Muzaffarpur, Bihar to Commissioner, appeal, Jamshedpur, state of Jharkhand by respondent principal Chief commissioner, Bihar and Jharkhand, (Respondent no-2) is illegal and being violative of Article 14 and 16 of the constitution of India in view of the fact that transfer of said appeal based on unreasonable classification of assessee/appellant nor on reasonable ground rather the appeal has been transferred on pick and choose basis as such also violative of section 120(3) of the Income Tax Act.

iii. To hold and declare that the order passed by CIT-(A), Jamshedpur is bad and illegal as the CIT-(A), Jamshedpur has no jurisdiction to decide the appeal as the assessing officer at Muzaffarpur has passed order of assessment hence only the Commissioner Appeal, Muzaffarpur has jurisdiction to decide appeal.

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

After finding the Bench not to be in favour of the submissions made on merit, Shri Krishna Mohan Mishra, learned counsel for the petitioner, on instructions, without prejudice to the rights of the parties, seeks permission to withdraw the writ petition, reserving liberty to file an appeal



against the order passed by the C.I.T. Appeals, Jamshedpur, Jharkhand.

Liberty, as prayed for, granted.

If the appeal is preferred before the appropriate designated authority within a period of two months from today, Mrs. Archana Sinha, learned counsel for the respondents states that the issue of limitation shall not come in the way of the decision of the appeal on merits.

Statement accepted and taken on record, clarifying that if the appeal is preferred beyond the said period, the issue of limitation shall be dealt with by the appellate authority in accordance with law.

Petition stands dismissed as withdrawn with the liberty aforesaid.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS/-

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