IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19115 of 2021

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Save Solutions Private Limited having its registered office at C- 927, 3rd Floor Palam Extension, Dwarka, New Delhi- 110075 through its authorised representative namely Pintu Kumar Singh male aged about 31 years son of Janki Singh resident of Village- Simarwar, P.O.- Lahathua, P.S.- Mohanpur, Gaya- 824201.

... ... Petitioner/s

Versus

1. The Principal Chief Commissioner of Income Tax, Bihar and Jharkhand Central Revenue Building, Birchand Patel Path, Patna.
2. The Principal Commissioner of Income Tax- I, Central Revenue Building, Birchand Patel Path, Patna.
3. The Commissioner of Income Tax (Appeals)-I Patna Central Revenue Building, Birchand Patel Path, Patna.
4. The Income Tax Officer Ward- 3 (1), Income Tax Department, Gaya.
5. The National Faceless Appeal Centre having its office at North Block, New Delhi through the Principal Chief Commissioner of Income Tax (NFAC) Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate
For the Respondent/s	:	Ms. Archana Sinha @ Archana Shahi, Advocate

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

Date : 16-11-2021

Heard learned counsel for the parties.

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

(a) For issuance of a writ or order or direction upon the respondent No. 5 to conduct the hearing and disposal of the appeal preferred by the petitioner on 31.12.2019 against the ex parte order of assessment dated 30.11.2019 passed by the respondent Assistant Commissioner of income tax, circle – 1, Gaya (hereinafter referred to as the assessing authority for short) which is yet pending despite the order dated 06.03.2020 passed by a division bench of this honourable court in CWJC number 3903 of 2020 (Save Solutions Private Limited Versus The Principal Chief Commissioner Of Income Tax And Others);

(b) For issuance of a writ or order or direction restraining the respondent number 4 from pursuing the petitioner for payment of the amount in demand as per the order of assessment dated 30.11.2019 till the appeal preferred by the petitioner is heard and disposed of which is lying pending despite specific order of this honourable court dated 06.03.2020 passed in CWJC number 3903 of 2020 (Save Solutions Private Limited Versus The Principal Chief Commissioner Of Income Tax And Others);

(c) For issuance of a writ or order or direction in the nature of certiorari for quashing of the notice dated 28.09.2021 issued by the respondent number 4 whereby the petitioner has been called upon to make payment of the assessed amount as per the order of assessment passed with respect to assessment year 2017 – 18 and also to furnish explanation against proposed imposition of penalty under section 221 (1) of the Income Tax Act 1961;

(d) For further holding and a declaration that once this honourable court vide order dated 06.03.2020 had categorically directed the respondent number 3 to decide the appeal of the petitioner on merits within a period of one month from 06.03.2020 it was the bounden duty of the said appellate authority to strictly comply with such direction of this honourable court;

(e) For further holding and a declaration that once the petitioner did always cooperate and has been ready to participate in the hearing and disposal of the pending appeal in light of the order of this honourable court dated

06.03.2020, it was the solemn duty of the respondent No. 3 (now the respondent number 5 after enforcement of the faceless scheme) to expeditiously dispose of the appeal of the petitioner;

(f) For further holding and a declaration that once the petitioner is not responsible for the pendency of the appeal even till date despite the order dated 06.03.2020 of the division bench of this honourable court, the issuance of letter Dated 28.09.2021 issued by the respondent number 4 calling upon the petitioner to make payment of the amount in demand as per the order of assessment is absolutely unreasonable, arbitrary and an attempt to draw benefit of one's own shortcoming which is impermissible in law;

(g) For grant of any other relief or reliefs to which the petitioner is found entitled to in the facts and circumstances of the case.

In view of intervening developments, Shri Gautam Kumar Kejriwal, learned counsel for the petitioner does not press the main prayer of the writ petition.

It is brought to our notice that now the matter, perhaps, with the intervention of Ms. Archana Sinha, learned counsel appearing for the Revenue, is pending before the appropriate authority for consideration, in accordance with law.

We only hope and trust that the said proceeding would be completed positively within a period of four months from today. Pending such consideration, we are sure that the authority shall not take coercive steps against the petitioner in light of demand raised, subject matter of the present petition.

The petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Ashwini/Sujit

AFR/NAFR	
CAV DATE	
Uploading Date	20.11.2021
Transmission Date	