IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6427 of 2022

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Gayatri Traders through its Proprietor Nitu Devi, W/o Deepak Kumar, aged 39 years, Female, resident of Village- Deepnagar, Post and P.S.- Deepnagar, District- Nalanda, Bihar.

... ... Petitioner/s

Versus

1. The Union of India through the Principal Chief Commissioner, Income Tax (Bihar and Jharkhand), Revenue Building, Bir Chand Patel Path, Patna.
2. The Principal Chief Commissioner, Income Tax (Bihar and Jharkhand), Revenue Building, Bir Chand Patel Path, Patna.
3. The Income Tax Officer, Ward- 2 (3), Biharsharif, Nalanda.
4. The Deputy Commissioner of Income Tax, National Faceless Assessment Centre, Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Alok Kumar @ Alok Kr Shahi, Advocate
For the Respondent/s	:	Mr.Additional Solicitor General
		Mr. Rishi Raj 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 : 20-06-2022

Heard learned counsel for the parties.

Petitioner has prayed for following relief:-

a) For issuance of writ of Certiorari , quashing assessement order dated 11.03.22 passed under Sec 147 read with Sec 144B of Income Tax Act and demand notice dated 11.03.22 (Annexure- 8 Series) issued by Respondent no 4 for AY 2014-15 without considering the reply filed by the Petitioner , respondent had violated the principles of Natural Justice.

b) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition.

Our attention is invited to the impugned order dated 11.03.2022 (Annexure 8 page 141) wherein it stands recorded that petitioner had neither responded to the notice to show cause nor placed on record any material in support of the contentions leading to the passing of the impugned order.

This statement is factually incorrect, for as is evident from document (page 22), petitioner had submitted its response on 5th of March, 2022 itself, which fact perhaps escaped the attention of the assessing officer. Learned counsel points out that consideration of such response would have had a bearing on the outcome of the proceeding of assessment.

Well, we do not express any opinion thereupon leaving it open to the assessing officer to consider the factual matrix. However, we are of the firm view that the material placed on record by the petitioner, relevant or not, ought to have been dealt with in accordance with law.

Passing of an order of assessment has entailed civil consequences inasmuch as income stands re-assessed and unexplained expenditure amounting to Rs.2,44,51,035/- stands computed into the petitioner's income for the relevant year.

Shri Rishi Raj Sinha, learned counsel, states that opportunity shall be afforded to the petitioner to place additional material by opening the Portal.

Statement accepted and taken on record.

As such, on this short ground alone, we quash and set aside the orders dated 11.03.2022 (Annexure 8 page 141) leaving it open for the assessing officer to pass a fresh order in accordance with law.

Liberty reserved to the petitioner to take recourse to such remedies as are otherwise available, should the need so arise subsequently.

The instant petition stands disposed of.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/- Ranjan

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	23.06.2022
Transmission Date	NA