

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6709 of 2022

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1. Balaji Tirupati Construction Pvt. Ltd. having its registered office at House No. 46, 2nd Floor, North S.K.Puri, A.N. Path, Boaring Road, P.S. - Siri Krishnapuri, District- Patna through its Director namely Amit Kishore, aged about 46 years, (Male), Son of Sri Upendra Kishore, Resident of 1A Radhika Apartment, A.N. Path, Boaring Road, Patna.
 2. Amit Kishore, Son of Sri Upendra Kishore, Resident of 1A Radhika Apartment, A.N. Path, Boring Road, Patna, the Managing Director of Petitioner No.1.

... .. Petitioner/s

Versus

1. The Principal Commissioner, Income Tax Patna.
2. The Joint Commissioner, Income Tax Range- 2, Patna.
3. The Commissioner, Income Tax, Patna.
4. The Income Tax Officer, Ward 2(1), Patna.
5. The Authorized Officer, National Faceless Assessment Centre, Delhi.
6. The Authorized Officer, National Faceless Appeal Centre, Delhi.

... .. Respondent/s

Appearance :

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

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

Date : 09-05-2022

Petitioners have prayed for the following

relief(s):-

“a. For quashing of order dated 05.01.2022 passed by the Joint/Additional/Dy. Assistant Commissioner Income Tax National Faceless Assessment Centre whereby and whereunder penalty of Rs. 84,50,000/- is levied for default of section 274 r.w.s. 271D of the Act for assessment year 2017-18 against the petitioner which is barred by limitation under section 275(1)(c) of the Act.



b. For quashing of notice of demand under Section 156 of the Act dated 04.01.2022 whereby petitioner has been asked to deposit sum of Rs. 84,50,000/- within 30 days from the date of service of notice.

c. For direction to the respondent authority to hear the appeal filed by the petitioner under Section 246A and disposed of by reasoned order within stipulated period as fixed by this Hon'ble Court.

d. For any other relief/reliefs for which the petitioner is found entitled too.”

Learned counsel for the petitioners states that petitioners' appeal is pending before the appellate authority and petitioners shall be content if a direction is issued for expeditious disposal of the same.

Learned counsel for the respondents states that the appeal shall be considered and decided within a period of four months from the date of appearance of the petitioners before the Appellate Authority along with a copy of this order.

Statement accepted and taken on record.

As such, petition stands disposed of in the following terms:-

(a) Petitioners shall make themselves available before the Appellate Authority on 23.05.2022;

(b) Opportunity shall be granted to the parties to place on record all essential documents and materials, if so required and desired;



(d) Petitioner through learned counsel undertakes to fully cooperate and not take unnecessary adjournment;

(e) The Appellate Authority shall decide the appeal on merits, in compliance of the principles of natural justice;

(f) The Appellate Authority shall pass a reasoned and speaking order, within a period of four months from the date of appearance of the petitioners before the Appellate Authority; till then no coercive step shall be taken against the petitioners.

(g) Copy of the order passed by the Appellate Authority shall be supplied to the parties;

(g) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(h) We are hopeful that as and when petitioners take recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch;

(i) We have not expressed any opinion on merits and all issues are left open;

(j) Liberty reserved to the petitioners to assail the



order, before the appropriate forum, should the need so arise subsequently.

The instant petition sands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	13.05.2022
Transmission Date	

