

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7139 of 2022

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Dineshwar Prasad Singh son of Late Ram Janam Singh, resident of Yarpur,
P.S.-Gardanibagh, District-Patna.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel Path, Patna-800001.
2. The Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path, Patna-800001.
3. The Joint Commissioner of Income Tax, Lok Nayak Bhawan, Dak Banglaw Road, Patna-800001.
4. The Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dak Banglaw Road, Patna-800001.
5. The Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dak Banglaw Road, Patna-800001.
6. The Income Tax Officer, West 1(i), Lok Nayak Bhawan, Patna.
7. The Income Tax Officer, West 5(1), Lok Nayak Bhawan, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Uday Prasad Singh, Advocate
For the Respondent/s : Mrs.Archana Sinha @ Archana Shahi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 20-06-2022 Petitioner has prayed for the following relief(s):

“For quashing of the letter/demand
notice vide No. 607 dated 22.3.2022 issued vide
reference No. ITBA/Com/F/17/2021-
22/104/222160(1), Letter no. 816
ITBA/Com/F/17/2021-22/1041138625(1) 816 in
connection with the petitioner and quashing
order dated 16.11.2019 passed by the



Respondent no. 8, Income Tax Officer, ITO Ward 6(1), Patna by which the petitioner has been direction to pay the tax amounting Rs.44,28,674 (Fourty four lakhs twenty eight thousand six hundred seventy four only) as per section of Income Tax Act 1961 along with interest, which are not only illegal but arbitrary of exercise by powers vested to them as well as without any jurisdiction and beyond the terms and conditions mentioned in the Development agreement which is not performed legally and not build the building which is unreasonable and malafide manner exceeding the jurisdiction wherein he has over ride the terms and conditions and in order to grant favour to provide and has over looked event he order of Apex Court and Hon'ble Court also the Impugned order are unreasonable and has been passed in an utter violation of the principle of Natural justice.”

After the matter was heard for some time, finding the Court not in favour of the submissions made by the learned counsel for the petitioner, learned counsel for the petitioner, under instructions, states that the petitioner shall be content if the petitioner is permitted to withdraw the present petition, with liberty to file appeal/appropriate proceedings before the appropriate forum and to take recourse to such other alternate remedies which are equally efficacious in law.



Mrs. Archana Sinha @ Archana Shahi, learned counsel for the respondents, states that if such an appeal is preferred within a period of eight weeks from today, issue of limitation shall not be allowed to come in the way of its consideration on merits.

Statement accepted and taken on record.

The petition is disposed of as withdrawn with the liberty aforesaid.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS

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