IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9268 of 2022

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Satyendra Kumar Son of Ramjee Prasad Resident of Tarakunj Road no.- 2 Daudpur Kothi, MIT Bramphura, Muzaffarpur- 842003 proprietor- M/S Saraswati Medical Hall, Situated at East of MIT Gate, 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, Bailly 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 Jamsedpur, Jharkhand.
6. The Income Tax Officer Ward 2 (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	:	Mrs. Archana Sinha , Sr. Standing Counsel Mr. Alok Kumar, Advocate Mr. Sanjeev Kumar, Jr. Standing Counsel

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

Date : 13-07-2022

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

"i. To quash and set aside the order contained in appeal No-116/JSR /2017-18 / (183/CIT(A) MUZ/ 2014-15) dated 30.03.2018 passed by the commissioner of Income Tax, Appear, 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 Jhakhand, (Respondent no-1) is illegal and being voilative 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 assesse/appellant nor on reasonable ground rather the appeal has been transferred on pick and choose basis as such also vioilative of section 120 (4) 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)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	18.07.2022
Transmission Date	