IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9751 of 2022

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Bihar Police Building Construction Corporation Pvt. Ltd. through its Chief Accounts Officer of Hemant Kumar, 5 B.M.P Campus, P.O. Veterinary College, P.S. Hawai Adda District- Patna, Bihar- 800014

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel Path Patna. 800001.
2. Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path Patna, 800001
3. Additional Commissioner, Government of India, Ministry of Finance, Income Tax Department, National E-Assessment Centre, Delhi
4. Joint Commissioner, Government of India, Ministry of Finance, Income Tax Department, National E-Assessment Centre, Delhi.
5. Joint Commissioner of Income tax, Lok Nayak bhawan, Dakbanglow Road Patna 800001
6. Dy. Commissioner, Government of India, Ministry of Finance, Income Tax Department, National E-Assessment Centre, Delhi.
7. Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna, 800001.
8. Assistant Commissioner, Government of India, Ministry of Finance, Income Tax Department, National E Assessment Centre, Delhi
9. Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna. 800001

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Prakash Sahay, 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 JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 14-07-2022

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

"1. For issuance of an appropriate writ/writs, order/orders direction/directions to quash demand of Rs. 84,25,621 shown on petitioner's portal is fit to be quashed

a. whether assessing authority is right in imposing liability of Rs. 84,25,621, when the order has not been uploaded on the portal only amount has been loaded

b. Whether respondents are right in posting liability of Rs. 84,25,621 no notice u/s 156 of the Income Tax Act has been served on the petitioner.

c. Whether act of the petitioner do not deprive the petitioner in taking any legal recourse as per law.

d. Whether action of the authority is not in violation to see 143(3) of the Act."

Seriously disputing the averments made in the petition and without prejudice to the respective rights and contentions of the parties, Mrs. Archana Sinha, learned counsel for the respondents, states that copy of the order, even though uploaded on the site and sent to the petitioner through e-mail, would yet be supplied to the petitioner within next one week from today. Also, copy thereof shall be supplied to the learned counsel for the petitioner.

Without going into the merits, present petition is disposed of reserving liberty to the petitioner to initiate appropriate proceedings in accordance with law.

All pleas on fact and law are left open to be taken by the parties and to be adjudicated by the appropriate authority.

Interlocutory application, if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	15.07.2022
Transmission Date	NA