IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16005 of 2021

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Snehal Sinha, D/s Subhash Sinha, 13 D Saidpur Extension Road, Rajendra Nagar, P.O. - Rajendra Nagar, P.S. - Kadam Kuan District Patna 800016.

... ... Petitioner/s

Versus

1. The Principal Chief Commissioner of Income Tax, Birchand Patel Marg, Patna
2. The Principal Commissioner of Income Tax I, Birchand Patel Marg, Patna. 800001.
3. The Commissioner of Income Tax TDS, Birchand Patel Marg, Patna. 800001.
4. Joint Commissioner of Income Tax Lok Nayak Bhawan, Patna 800001.
5. Additional Commissioner of Income Tax Lok Nayak Bhawan, Patna 800001.
6. Joint Commissioner of Income Tax Lok Nayak Bhawan, Patna 800001.
7. Income Tax Officer, Ward 6 (3), Lok Nayak Bhawan, Patna 800001.
8. Punjab and Sind Bank, Rjendra Nagar Branch 92 A R.K. Avenue, Rajendra Nagar, Patna 800016.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Prakash Sahay, Advocate

For the Respondent/s : Mrs. Archana Sinha, Advocate

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)
(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/Hon'ble Judges through Video Conferencing from their residential offices/residences. Also the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 11-01-2022

Heard learned counsel for the parties.

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

i. For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus to why not to quash annexure 1 order passed u/s 144 of the Income Tax Act which is without jurisdiction and is in violation to law as no notice was ever served on the petitioner.

ii. For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the concerned respondents to restrict the demand of Rs 19,57,34,700 when it is without basis as no notice of demand u/s 156 has been served on petitioner till date.

iii. For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the concerned respondents to quash annexure 2 as there is a vast discrepancy in demand and the liability as declared in assessment order?

iv. For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the concerned respondents to quash the order for assessment year 2017-18 as no proper Notice was served on the petitioner

v. For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the concerned respondents to quash the order for assessment year 2017-18 as petitioner suffered with cancer and all fund was donated by friends and relatives for petitioner's treatment thus all funds received was not an income thus not taxable.

vi. For issuance of an appropriate writ/order/direction in the nature of certiorari/mandamus commanding upon the concerned respondents to allow to operate Bank Account Vide No Acc. No. 94110100008339 and

Mrs. Archana Sinha, learned counsel for the respondents states that petitioner has already preferred an appeal.

We find that the remedy available to the petitioner to be equally efficacious and all issues on facts and law can be decided therein.

After the matter was heard for some time, Shri Prakash Sahay, learned counsel for the petitioner submits that petitioner shall be content if a direction is issued to the appellate authority to positively consider and decide the appeal expeditiously and preferably within a period of three months.

Mrs. Archana Sinha states that needful be positively done within the aforesaid period.

Statement accepted and taken on record.

Shri Prakash Sahay states that all documents sought to be relied upon by the appellant shall be supplied to Mrs. Archana Sinha, who, in turn, undertakes to place the same on record of the Appellate Authority.

The Appellate Authority shall positively consider all the documents and take a decision on merits, in compliance of the principles of natural justice;

The Appellate Authority shall pass a reasoned and speaking order, copy whereof be supplied to the parties;

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

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

If necessary, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode;

Liberty reserved to the petitioner to challenge the order, if required and desired.

The instant petition sands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Amrendra

AFR/NAFR	
CAV DATE	
Uploading Date	13.01.2022
Transmission Date	