IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13392 of 2022

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1. Meera Devi, wife of Late Dayanand Yadav residing at Ramna Lane, B.M. Das Road, Pibahore, Bankipore, Patna, Bihar- 800004.
2. Abhay Kumar, son of Late Daaynand Yadav, residing at Ramna Lane, B.M. Das Road, Pibahore, Bankipore, Patna, Bihar- 800004.
3. Rajesh Kumar, son of Late Dayanand Yadav, residing at Ramna Lane, B.M. Das Road, Pibahore, Bankipore, Patna, Bihar- 800004.

... ... Petitioner/s

Versus

1. Commissioner of Income Tax 1 having its office at Central Revenue Building, Bir Chand Patel Marg, Patna.
2. Asst. Commissioner of Income Tax, National Faceless Assessment Centre, Delhi.
3. Income Tax Officer, Ward 5(1), Patna.
4. Income Tax Officer, Ward 4(2), Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr.D.V.Pathy, Advocate
For the Respondent/s	:	Mrs.Archana Sinha @ Archana Shahi, Advocate Ms. Swarna Raj, Advocate Ms. Alok Kumar, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 07-12-2022 Petitioners have prayed for the following relief/s:-

"i) the ex parte order of assessment dated 11.03.2022 (as contained in Annexure-11 series) passed by the respondent no.1 under Section 147 read with Section 144 and 144B of the Income Tax Act, 1961 (hereinafter called the Act) for the Assessment Year 2017-18 even in respect of investments made by the petitioner no.2 and 3 without giving any notice to them being contrary to the settled principles of natural justice.

ii) for grant any other relief(s) to which the petitioner is otherwise found entitled to."

Having heard learned counsel for the parties, we are of the considered view that the issue raised by the present petitioners, more so, when it deals with the factual matrix, whether there is compliance of Section 144B of the Income Tax Act (hereinafter referred to as 'the Act') or not and as to whether the information in reference thereto was uploaded on the digital portal are all questions of fact, which can be best adjudicated by the final fact finding authority i.e. appellate authority, under the provisions of the Act.

As such, we dispose of the present petition reserving liberty to the petitioners to take recourse to such remedy as are otherwise available in accordance with law.

At this stage, Mr. D. V. Pathy, learned counsel for the petitioners states that the petitioners shall prefer an appeal within a period of one week from today and a direction may be issued to the appellate authority to decide the same expeditiously.

Mrs. Archana Shahi, learned counsel for the respondents states that if the petitioners fully co-operate in the proceeding, the appellate authority shall decide the appeal within a period of six months.

Ordered accordingly.

The instant petition stands disposed of in the aforesaid terms.

Interlocutory application, if any, stands disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Ashwini/Sujit

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