

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17117 of 2022

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Lal Bihari Singh S/o Shivbachan Singh, Resident of Villlage- Lachhidih,
Post- Moap Kala, P.S.- Imadpur, District- Bhojpur.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner Income Tax (Bihar and Jharkhand),
Revenue Building, Bir Chand Patel Path, Patna.
2. The Commissioner of Income Tax-1, Lok Nayak Bhawan, Dak Bungalow
Chouraha, Patna.
3. The Income Tax Officer, Ward -1 (4), Ara.
4. The Deputy Commissioner of Income Tax, National Faceless Assessment
Centre, Delhi.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Arvind Kumar, Advocate
For the Respondent/s : Ms.Archana Sinha @ Archana Shahi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

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 : 16-12-2022

Petitioner has prayed for following relief (s) :

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“a) For issuance of writ of
Certiorari, quashing assessment



order dated 25.03.22 passed under Sec. 147 read with Sec. 144B of Income Tax Act and demand notice dated 25.03.22 (Annexure- 3 Series) issued by Respondent no 4 for AY 2016-17 without considering the reply filed by the Petitioner, respondent had violated the principles of natural justice.

b) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition.”

The impugned order of assessment dated 25.03.2022 (Annexure- 3 series, Page 25) is quashed and set aside for the reason that the order stands passed in violation of principles of natural justice; material placed on record was neither referred to nor considered and dealt with; entails civil and penal consequences inasmuch as liability stands fastened upon the petitioner.

Liberty reserved to the petitioner to place additional materials, should the need so arise, within a period of two weeks from today.

The Assessing Authority shall pass a fresh order expeditiously in compliance with the principles of natural justice.

The instant petition stands disposed of in the aforesaid terms.



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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

KC Jha/chn

AFR/NAFR	
CAV DATE	
Uploading Date	20.12.2022
Transmission Date	

