

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13808 of 2022

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M/s DBS Constructions Private Limited, a company registered under the Companies Act, 1956 having its registered office at Station Road, Dehri on Sone, Dalmia Nagar, Rohtas, P.O.- Dehri, P.S.- Dehri, District- Rohtas (Bihar), Pin- 821115 through its Director namely Sunil Kumar Singh, S/o Daroga Singh, Male, aged about 57 years, resident of New Dillian, Sambika Path, Dilia, P.O.- Dehri, P.S.- Dehri, District- Rohtas- 851307, Bihar.

... .. Petitioner/s

Versus

1. The Principal Commissioner of Income Tax-1, Patna.
2. The Income Tax Officer, Ward-3(4), Sasaram.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ajay Kumar Rastogi, Sr. Advocate Mr. Smith Singh, Advocate Mr. Rakesh Kumar, Advocate
For the Respondent/s	:	Mrs. Archana Sinha, Sr. Standing Counsel, Income Tax

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

Date : 06-04-2023

The petitioner was aggrieved with the proceedings initiated under Sections 147 and 148 of the Income Tax Act, 1961. As of now, the proceedings have been closed by the communication dated 17.01.2023. Learned Senior Counsel is only concerned with the reservation made in the said communication with respect to reopening of the proceedings, if the closure is found to be wrong.

Definitely, the petitioner would be entitled to raise all



legal contentions against such reopening, if at all attempted.

We close the writ petition with the aforesaid liberty.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

P.K.P./Anushka

AFR/NAFR	
CAV DATE	
Uploading Date	07.04.2023
Transmission Date	

