

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14269 of 2022

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Smt. Pratima Singh W/o Aditya Kumar Singh, Resident of Shermari Bazar,
P.S.- Pirpainti, Bhagalpur- 813209

... .. Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax ,Bihar.
2. Principal Commissioner of Income Tax, Bhagalpur.
3. Principal Commissioner of Income Tax, Patna- I.
4. Income Tax Officer, Ward -1 (I), Bhagalpur.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ajay Kumar Jha, Advocate
Mr. Sanjeev Kumar, Advocate
Mr. Aman Raja, Advocate

For the Revenue : Mrs. Archana Sinha, Sr. SC, Income Tax
Mr. Alok Kumar, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 06-04-2023 The writ petition has been filed against the order dated

30.03.2022 (Annexure-4) passed by the Assessing Officer under

the Income Tax Act.

The contention raised by the petitioner before this

Court is that an opportunity of hearing had not been granted to

the petitioner. In fact, it is admitted that a notice was issued and

the hearing date was fixed, on which date the petitioner sought

an adjournment. On the next hearing date, petitioner failed to

appear and the Assessing Officer completed the assessment.



We cannot find any violation of principles of natural justice in the given facts and circumstances. However, we leave open the remedy to the petitioner to approach the appellate authority under the Income Tax Act.

The writ petition stands dismissed with the aforesaid observation.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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