IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18542 of 2022

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Murari Prasad Son of Late Ganesh Prasad Resident of At Saheb Ganj Sonarpati P S Chapra District-Saran.

... ... Petitioner/s

Versus

1. Principal Chief Commissioner of Income Tax C.R. Building, Bir Chand Patel Patna-800001.
2. The Chief Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path, Ranchi.
3. Joint Commissioner of Income Tax, Jamshedpur/Muzaffarpur.
4. Deputy Commissioner of Income Tax, Muzaffarpur.
5. Assistant Commissioner of Income Tax, Jamshedpur/Muzaffarpur.
6. Income Tax Officer, Ward 2(2) Chapra/Saran.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Uday Prasad Singh, 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)
Date : 10-01-2023

Petitioner has prayed for the following relief(s):

"A. For issuance of appropriate writ, rule in the nature of certiorari for quashing the order dated 03/08/2022 passed in I.T.A.No 183/PAT/2019 as contained in Annexure- 5, by which the affirmed the order of the Assessing officer as well as order of the appellate court, which are not only illegal but arbitrary exercise by power vested to them as well as without any jurisdiction.

B. For quashing the entire proceeding arising out of assessment made by the assessing officer ignoring the facts /filed return for the period 2011-2012, where as the assesse filed his return as per Income Tax Act @ 8% and they have already deposited the Tax the impugned order in most arbitrary, unreasonable and malafide manner exceeding its jurisdiction, wherein he has override the statue and in order to grant undue favour to provide revenue and has over looked even the order of apex court and Honble court also. The impugned order are unreasonable and has been passed in an utter violation of the principle of natural justice.

C. For issuance of direction to the respondents authorities not to proceed against the petitioner because the respondents authority over rule the Act and passed an order after addition of 5,90,000 income, where as the assesse has filed its return as per rule and also deposit the tax on time.

D. For grant of reliefs as the petitioner is found entitled."

After the matter was heard for some time, finding the Court not to be in favour with the submissions made across the Bar, learned counsel for the petitioner, under instructions, seeks permission to withdraw the present petition reserving liberty to take recourse to such other remedies, as are otherwise available, in accordance with law, including the one provided under the

Income Tax Act, 1961, more specifically filing an appeal before the appropriate authority.

Permission granted.

We are sure that as and when any such proceedings are initiated, before the appropriate forum/Tribunal/authority, the same shall be considered and decided expeditiously, in accordance with law.

Needless to add, period for which the petitioner has been pursuing the matter before this Court, shall be excluded for the purpose of computing limitation.

It is made clear that we have not expressed any opinion on merits. All issues are left open.

The petition stands disposed of as withdrawn with the liberty aforesaid.

Interlocutory application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Saurabh/Sujit

AFR/NAFR	
CAV DATE	
Uploading Date	11.01.2023
Transmission Date	