IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3774 of 2023

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M/s Aglowmed Limited a Company incorporated Under the Provisions of the Companies Act, 1956, having its registered Office at Exhibition Road, P.S.- Gandhi Maidan, Patna, Bihar through its regional Manager Narendra Kumar, Male aged about 52 Years, S/o Suresh Sharma, R/o Gobindpur, PS Ghosh PO Madanganj Jehanabad, Bihar-804432

... ... Petitioner/s

Versus

1. The Principal Commissioner of Income Tax-1 Patna, Central Revenue Building, Bir Chand Patel Path, Patna.
2. The Deputy/Assistant Commissioner of Income Tax, Circle-1 Patna.
3. The Assistant Commissioner of Income Tax, Circle-2 Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Prakash Chandra Agrawal, Advocate

For the Respondent/s : Mrs. 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 : 02-08-2023

The petitioner is aggrieved with the order passed at Annexure-1 in a rectification application. It is stated that the rectification application was filed as early as on 14.01.2019, as we see from Annexure-3. The matter was kept pending for almost three years after which Annexure-1 dated 15.11.2022 was passed. The learned counsel specifically points to Section 154(8) of the Act, which requires the Assessing Officer to dispose of a rectification application within a period of six months.

2. We see that the rectification application was kept pending for a long time but, however, the finding in the

Annexure-1 order is that the matter does not call for a rectification under Section 154. We have seen the application also at Annexure-3, wherein, the learned counsel specifically points to the fact that one of the contentions raised was that the assessment order having shown the income of Rs. 38,703/- while the current year loss was stated to be Rs. 4,73,41,301/-. The assessment order would have necessarily made adjustments in so far as the loss caused. In any event that the assessment order passed at Annexure-2 is the subject matter of appeal which appeal was filed on 02.02.2019.

3. In such circumstances, we close the writ petition without any observation on the merits but, however, leaving the petitioner to agitate all the contentions in the appeal already filed.

4. The writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Prakash/avinash

AFR/NAFR	
CAV DATE	N/A
Uploading Date	
Transmission Date	N/A