IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3749 of 2024

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Suresh Prasad Shah son of Shyam Lal Sah, resident of Village Phulhara Bazar, P.O. - Bidupur, P.S. - Raja Pakar, District - Vaishali at Hajipur - 844502.

... ... Petitioner/s

Versus

1. The Union of India Department of Income Tax through the Commissioner of Income tax, Revenue Building, Birchandra Patel Path, Patna (Bihar).
2. The Commissioner of Income Tax, Revenue Building, Birchandra Patel Path, Patna (Bihar).
3. The Income Tax Officer, Ward Circle- 1 (3) Vaishali, Dighi Kalan, Vaishali at Hajipur (Bihar)- 844101.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Lakshmi Kant Tiwary
For the Respondent/s : Ms. Archana Sinha @ Archana Shahi

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 27-02-2024 The petitioner before us is challenging an assessment order dated 26.03.2023 produced as Annexure-1.

2. The learned Counsel for the petitioner challenges the order on the ground that it is an *ex parte* order and also that there is a huge demand raised.

3. The learned Senior Standing Counsel for the Income-tax Department points out that there is already an appeal filed. The order was passed *ex parte* since the assessee failed to turn up, despite repeated show cause notices.

4. In such circumstances, we find absolutely no reason

to invoke the remedy under Article 226 of the Constitution of India, especially since the petitioner has already invoked the appellate remedy. The petitioner would be entitled as per the Circular of the Department bearing No. 1914 dated 02.02.1993 to approach the assessing officer for stay of the demand and if the same is rejected, approach the First Appellate Authority.

5. The writ petition hence would stand closed with the above observations.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Anjani/-

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