IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4004 of 2022

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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, Gobindpur, P.S and District - Jehanabad, Bihar - 804432.

... ... Petitioner

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 Under Secretary- ITA-II, Central Board of Direct Taxes, New Delhi.

... ... Respondents

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Appearance :

For the Petitioner/s : None

For the Respondent/s : Mrs.Archana Sinha @ Archana Shahi

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 01-04-2024

None appears for the petitioner when the matter was called.

2. Learned counsel for the respondents, specifically points out Annexure-1, which is under challenge in the writ petition. Annexure-1 is a notice under Section 148 of the Income Tax Act, 1961. The assessment year referred to in the notice is 2013-14 and the date of notice is 31.03.2021.

3. It is admitted by the learned Standing Counsel appearing for the Department that the limitation for assessment year 2013-14 would normally expire on 31.03.2020, but, since

the COVID-19 Pandemic was raging, the The Hon'ble Supreme Court had extended the period of limitation with respect to every legal proceeding, which would be applicable equally to the Department and the Assessee. It is hence that notice dated 31.03.2021 was issued.

4. The only ground raised also is of limitation, there is a stay in the matter and hence the proceedings have not been finalized.

5. In such circumstances, the petitioner would be entitled to file a reply to the notice and the respondent-authority would consider the same, in accordance with law.

6. The respondent-authority shall intimate a date for filing of objections and afford a personal hearing to the assessee before disposal of the matter.

7. The writ petition stands closed with the above direction.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

rohit/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	02-04-2024
Transmission Date	