IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9797 of 2024

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Munni Kumari, Daughter of Sri Ayodhya Sahani, Resident of Bhatta road, Bibiganj, P.S.- Danapur. District- Patna.

... ... Petitioner/s

Versus

1. Principal Chief Commissioner Income Tax (Bihar and Jharkhand), Revenue Building, Veerchand Patel Path, Patna.
2. Commissioner of Income Tax-I Loknayak Bhawan Patna, Bihar.
3. Income Tax Officer, Ward 5(1), Patna.
4. Assessment Unit National Faceless Assessment Centre, New Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Abhijeet Kumar Singh, Advocate
For the Respondent/s	:	Mrs. Archana Shahi, Sr. SC Income Tax

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 18-09-2024 The writ petition has been filed against an assessment order passed on 18.03.2024.

2. The petitioner has a remedy by way of an appeal under the Income Tax Act, 1961. The petitioner though has contended that his reply was not looked into, specifically the reply is referred to, in the assessment order produced as Annexure-14.

3. Insofar as the genuineness of the investments made and the source from which such money was obtained, it is a factual issue which the assessee has to prove before the

appropriate authority. The grounds raised are not one which can be considered in a writ petition under Article 226 of the Constitution of India.

4. Hence, leaving the remedy of appeal, the writ petition would stand closed.

5. In considering the condonation of delay; if any delay is caused, the period from 26.06.2024 i.e., the date on which the writ petition was registered till the date of this order shall be condoned.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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