IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9579 of 2024

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Ritesh Kumar son of Bishavanath Prasad, Resident of Gopalpur, Bakerganj, P.O- Bakerganj, Hasanpura, P.S- Pachrukhi, District- Siwan- 841286.

... ... Petitioner/s

Versus

1. The Union of India through Secretary, Department of Finance and Income Tax, New Delhi.
2. The Secretary, Department of Finance and Income Tax, New Delhi.
3. The Income-Tax officer, I.T.O Ward 2 (3), Siwan, Department of Finance and Income Tax, New Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Sumit Kumar Jha, AD,, Ms. Riya Giri, Advocate Mrs. Rakchika Shekhar, Advocate
For the Respondent/s	:	Mrs. Archana Sinha @ Archana Shahi, Sr. SC

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 08-10-2024

The petitioner is aggrieved with the assessment order passed at Annexure P/7, which is dated 29.02.2024. The petitioner's only contention is that there was no physical notice issued to him.

2. We see from Annexure-P/7 itself that a notice under Section 148 of the Income Tax Act, 1961 was issued on 05.04.2022. The said fact is reiterated in the counter affidavit dated 24.07.2024 filed by the respondents. It has been specifically stated that the notices were duly delivered on the e-

filing portal as well as on the mail of the assessee, as updated by him. There was no compliance and there was not even a reply filed to the said notices. The assessee, on the e-filing portal having come into place, has a duty to check and find out the notices for proper and regular responses to be made.

3. We find absolutely no reason to invoke the extra-ordinary remedy under Article 226 of the Constitution of India but, leave remedy to the petitioner to approach the Appellate Authority under the Act, with just exceptions including limitation.

4. The writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	08.10.2024
Transmission Date	