

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14263 of 2023

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Mohan Kumar Kedia S/o Late Ram Kumar Kedia, Resident of Near Middle School, City- Gulabbagh, Hansdah, P.S.- Sadar, District- Purnia.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner, Income Tax (Bihar and Jharkhand) Revenue Building, Bir Chand Patel Path, Patna.
2. The Commissioner of Income Tax-1, Lok Nayak Bhawan, Dak Bungalow Chouraha, Patna.
3. The Income Tax Officer, Ward-3 (1), Purnea.
4. The Assessment Unit, National Faceless Assessment Centre, Delhi.

... .. Respondent/s

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with
Civil Writ Jurisdiction Case No. 14555 of 2023

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Mohan Kumar Kedia, S/O Late Ram Kumar Kedia, Resident of Near Middle school, city- Gulabbagh, Hansdah, P.S- Sadar, District- Purnia.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner, Income Tax(Bihar and Jharkhand), Revenue Building, Bir Chand Patel Path, Patna.
2. The Commissioner of Income Tax-1, Lok Nayak Bhawan, Dak Bungalow Chouraha, Patna.
3. The Income tax officer, Ward-3 (1), Purnea.
4. The Assessement Unit, National Faceless Assessement Centre, Delhi.

... .. Respondent/s

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Appearance :

(In Civil Writ Jurisdiction Case No. 14263 of 2023)

For the Petitioner/s : Mr.Durgesh Kumar Singh, Advocate

Mr. Abhijeet Kumar Singh, Advocate

For the Respondent/s : Mr.Archana Sinha @ Archana Shahi, Sr. Counsel

Ms. Swarna Roy, Advocate

Ms. Komal, Advocate

(In Civil Writ Jurisdiction Case No. 14555 of 2023)

For the Petitioner/s : Mr.Durgesh Kumar Singh, Advocate

Mr. Abhijeet Kumar Singh, Advocate

For the Respondent/s : Mr.Archana Sinha @ Archana Shahi, Sr. Counsel

Ms. Swarna Roy, Advocate

Ms. Komal, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER



(Per: HONOURABLE THE CHIEF JUSTICE)

10 24-10-2024 The contention of the petitioner in the above writ petitions is that the assessment orders impugned therein were passed without consideration of the objections raised.

2. Having gone through the orders, we are convinced that the Assessing Officer has considered in detail, the objections and rejected it.

3. The contention of the petitioner is also that the reasoning in the order is not proper which definitely has to be agitated before the Appellate Authority.

4. In the circumstances of the petitioner having come to the writ Court immediately, we direct that if an appeal is filed within a period of one month from today, the appeal will be taken on record without reckoning the delay and the same would be considered on merits.

5. The writ petitions would stand disposed of making it clear that we have not made any observation on the merits of the matter.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Harsh/-

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