

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.15786 of 2023**

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M/s Sone Haradeo Flour Mills Pvt. Ltd. Through its Director Shambhunath Singh, Male aged about 59 Yrs. Son of Shri Hardeo Singh Regd. Office at Lahana Chakki, Brampur, P.S. - Brampur, Distt. - Buxar

... .. Petitioner/s

Versus

1. The Union of India Through the Secretary. Ministry of Finance, Govt. of India, New Delhi
2. Chief Commissioner of Income Tax, Patna.
3. Assistant Commissioner of Income Tax, Circle - 1, Parna
4. Deputy Commissioner of Income Tax, Circle -1, Parna
5. Commissioner of Income Tax (Appeals), Income Tax Department, Patna

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Deepak Kumar, Advocate  
For the Respondent/s : Mr. Additional Solicitor General

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE HARISH KUMAR**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 24-04-2024**

The petitioner is concerned with the attachment of his bank account. According to the petitioner, an assessment order was passed as Annexure-3, which also has been appealed against, as evident from Annexure-5. The appeal is said to be pending.

2. In such circumstances, there is absolutely no requirement to invoke the jurisdiction under Article 226 of the Constitution of India.



3. We, hence, close the writ petition leaving the  
remedy before the appellate authority to be pursued.

**(K. Vinod Chandran, CJ)**

**(Harish Kumar, J)**

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