

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16117 of 2024

1. Rishi Kant Jha S/o Surendra Jha
2. Khushboo Kumari W/o Rishi Kant Jha
Both are Resident of Basant Bihar Colony, Kotwali, Basudeopur, P.S.-
Kotwali, District-Munger.

... .. Petitioner/s

Versus

1. Union of India through Ministry of Corporate Affairs, Atal Akshay Urja Bhawan, CGO Complex, Lodhipur, Behind NIA Building, New Delhi-110003.
2. The Registrar of Companies, Maurya Lok Complex, Patna-800001.
3. The Commissioner, Trade and Taxes, Bypar Bhawan, IP Estate, New Delhi-110002.
4. The Commissioner-Cum-Secretary, Bihar Commercial Taxes Department, Bikash Bhawan Bailey Road, Patna-800015.
5. The Additional Commissioner State Tax, Bhagalpur Division, Bikash Bhawan Bailey Road, Patna-800015.
6. The Joint Commissioner State Tax, Munger Circle, Munger.
7. The Deputy Commissioner State Tax, Munger Circle, Munger.
8. The Assistant State Tax, Munger Circle, Munger.
9. Rietway Marketing Consultants, KG 3/66, Vikashpuri, New Delhi-110018 through its Proprietor Mr. Ritu Malhotra.
10. Suraj Kumar Age not Known to the Petitioners
11. Krishna Kumar Gautam, Age not Known to the Petitioners
Respondent no.8 and 9 both are A/P Directors of Atulya Ananya Advertising and Marketing Private Limited, through Rietway Marketing Consultants, KG 3/66, Vikashpuri, New Delhi-110018 through its Proprietor Mr. Ritu Malhotra.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. G.K.Jha, Advocate Mr. S.K. Jha, Advocate Mr. Santosh Kumar Jha, Advocate
For the Respondent/s	:	Dr. K.N.Singh, ASG Mr. Alok Kumar, CGC Mr. Devansh Shankar Singh, Advocate



Mr. Shivaditya D. Sinha, Advocate
Mr. Government Pleader 7

**CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER**

(Per: HONOURABLE THE CHIEF JUSTICE)

2 29-10-2024 The petitioners are two individuals who challenge Annexure-P/1 order against one M/s Atulya Ananya Advertising and Marketing Private Limited, an assessment completed for the months of April, 2024 and May, 2024.

2. The petitioners' contention is that they resigned from the Directorship of the Company as is evidenced by the resolution of the Board of Directors of the Company on 23.1.2024, produced as Annexure-P/3. The petitioners submit that there can be no demand raised against them.

3. As of now we do not see any demand having been raised against the petitioners as such, since the demand order is issued in the name of the Company. The Company, which is said to be continuing; as is presumed from the specific contention that the petitioners alone had resigned from the Directorship of the Company, has also not been made a party in the writ petition. It is for the petitioners to satisfy the Assessing Officer that the demand would not lie against the petitioners individually since the transaction on which the assessment is



made, is after their resignation.

4. Leaving such liberty, the writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

U			
---	--	--	--

