IN THE HIGH COURT OF JUDICATURE AT PATNA
CIVIL REVIEW No.243 of 2023
In
Civil Writ Jurisdiction Case No.11294 of 2021

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M/s Pawapuri Fuel Station Biharsharif, P.O. and P.S. Ranabigha, Nalanda 803101.

... ... Petitioner

Versus

1. Union of India through Secretary of Finance, North Block New Delhi 110001.
2. State of Bihar through Director General of Police Old Secretariat, Patna-800001.
3. Chairman, CBDT, North Block New Delhi 110001.
4. Principal Chief Commissioner of Income Tax, C.R. Building, Birchand Patel Path Patna-800001.
5. Principal Commissioner of Income Tax, C.R. Building, Birchand Patel Path Patna-800001.
6. Commissioner of Income Tax, Central Circle, C.R. Building, Birchand Patel Path Patna-800001.
7. Joint Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna-800001.
8. Deputy Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna-800001.
9. Assistant Commissioner of Income Tax, Lok Nayak Bhawan, Dakbanglow Road, Patna-800001.
10. Income Tax Officer, ward 6(4), Lok Nayak Bhawan, Dakbanglow Road, Patna-800001.
11. Superintendent of Police, Nalanda 803101.

... ... Opposite Parties

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Appearance :

For the Petitioner	:	Mr. Prakash Sahay, Advocate
For the State	:	Mr. Vivek Prasad, GP-7
For the Income Tax	:	Ms. Archana Sinha, Senior Standing Counsel
		Mr. Alok Kumar Shahi, Advocate
		Ms. Swarna Roy, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SOURENDRA PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

5 03-11-2025 Heard Mr. Prakash Sahay, learned counsel for the

review petitioner and Ms. Archana Sinha, learned Senior Standing Counsel for the Department of Income Tax.

2. This is an application seeking review of the judgment dated 25.04.2023 passed in CWJC No. 11294 of 2021 by which the Hon'ble Division Bench of this Court had been pleased to dismiss the writ application.

3. The operative part of the judgment of the Hon'ble Division Bench present in paragraph '3' of the judgment under review reads as under:-

> "3. We find no reason to entertain the writ petition filed against a mere notice issued, the prerequisite of which is seen perfectly followed. We are told that the Income Tax authority has completed the proceedings as permitted by this court in an interim order, but kept in abeyance the communication of the order only in deference to the pendency of the writ petition and the order dated 23.09.2021 wherein it has been stated that even if the proceedings are completed, the order shall not be given effect without leave of this Court. In such circumstances, if the petitioner has been heard before the conclusion of the proceedings, the order shall be given effect to, subject to the further remedies available to the petitioner."

4. While initiating the arguments on behalf of the review petitioner, Mr. Prakash Sahay, learned counsel has tried to impress upon this Court that under Section 132A of the

Income Tax Act (hereinafter referred to as the 'I.T. Act'), notice/requisition was never served upon the petitioner and no search under Section 132 was carried out in the premises of the petitioner, therefore, without compliance with the prerequisites for issuance of notice under Section 153A of the I.T. Act, no notice could have been issued.

5. We have gone through the averments made in the writ application. It is evident on bare perusal of the judgment under review that the issue with regard to the prerequisites for issuance of notice under Section 153A of the I.T. Act was raised by Mr. Sahay, learned counsel for the petitioner and the same has been considered by this Court in its judgment dated 25.04.2023. This Court has specifically held in its judgment that even when a requisition is made under Section 132A of the I.T. Act calling for the books of account, other documents or any assets in the possession of an assessee or any other person, it could be followed up with a notice under Section 153A. The Court was also informed that the Income Tax Authority has completed the proceedings which was permitted to be carried on by this Court vide its interim order but the communication of the order was kept in abeyance only in deference to the pendency of the writ petition. This Court has further noted that the petitioner has been heard before the conclusion of the proceedings, therefore, the order shall be given effect to, subject to the further remedies available to the petitioner.

6. We find no error apparent on the face of the record. This review application seems to be completely misconceived and is dismissed with a cost of Rs.10,000/- (Rupees Ten Thousand) payable by the petitioner to the Patna High Court Legal Services Committee within six weeks from today.

(Rajeev Ranjan Prasad, J)

(Sourendra Pandey, J)

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