IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16329 of 2024

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Rana Suresh Kumar Prasad Singh son of Late Girja Prasad, Resident of village- Karhari, Bhagwanpur P.S.- Bhagwanpur, District- Vaishali at Hajipur.

... ... Petitioner.

Versus

1. The Commissioner of Income Tax (Appeals) -11, Room No. 322 3 RD Floor central Revenue Building queen's Road Bengaluru- 56001.
2. The Commissioner of Income Tax (Appeals) - 11, Room No. 322 3 RD Floor central Revenue Building queen's Road Bengaluru- 56001.
3. The Deputy Commissioner of Income Tax Circle -1(4) Central Revenue Building Queens Road Bengaluri – 560001.
4. The Joint /Additional Commissioner of Income Tax Central Range-1 CR Building Queens Road Bengaluru- 560001.
5. Sanjeev Kumar Income Tax Officer Ward -1(i) Muzaffarpur P.S. and District- Muzaffarpur.
6. Principal L.N. College Bhagwanpour Vaishali P.S. and District- Vaishali.

... ... Respondents.

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Appearance :

For the Petitioner	:	Mr. Anil Kumar Choudhary, Advocate. Mr. Sahjanand Sharma, Advocate.
For the Respondents	:	Ms. Archana Sinha @ Archana Shahi, Sr. Advocate.

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 09-07-2025

In the instant writ petition, the petitioner has prayed for the following relief(s):

> "(i) To a writ in the nature of certiorari or any order or direction under Article 226 of the Constitution of India, quashing the Notice order dated 4-3-2024 under section 226 (3) of the Income Tax Act 1961.
>
> (ii) Whenever an order is struck down as invalid being in violation of Principles of natural

justice.

(iii) To pass any other order(s) as this Hon'ble Court may deem to befit and more appropriate in order to grant interim relief to the petitioner."

2. Under Article 226 of the Constitution, writ petition can be entertained against the show cause notice only on the violation of any statutory provision of law or the show cause notice itself is without jurisdiction. The petitioner has not urged any contention to the extent that there is a violation of any statutory provision of law and so also the author of the notice has no jurisdiction. In the absence of these two ingredients, the instant writ petition is not maintainable in the light of the decisions of the Hon'ble Supreme Court in the cases of **Union of India and Another Versus Kunisetty Satyanarayana,** reported in **(2006) 12 Supreme Court Cases 28** and **Secretary, Ministry of Defence and Others Versus Prabhash Chandra Mirdha**, reported in **(2012) 11 Supreme Court Cases 565**. Therefore, the instant writ petition stands disposed of as pre-mature. The petitioner is at liberty to file his explanation or reply to the show cause notice dated 04.03.2024 within a period of six weeks from the date of receipt of this order. On receipt of reply/ explanation on behalf of the petitioner, the concerned authority is hereby directed to examine the reply/explanation, if oral hearing is provided to the petitioner, in this regard, sufficient time shall be granted to the petitioner and, thereafter, proceed to pass a detailed speaking order after due taking note of each of the contentions to be raised by the petitioner.

3. With the above observations, the instant writ petition stands disposed of.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

P.S./-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	11.07.2025.
Transmission Date	NA