IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12237 of 2025

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Gaffar Hussain, Male, S/o Israr Hussain, Resident at Karansarai, Ward- 03, P.S.- Sasaram, District- Rohtas

... ... Petitioner/s

Versus

1. The Union of India through the Additional Chief Secretary, Income Tax Department, Ministry of Finance, Government of India
2. The Commissioner of Income Tax (Appeals), Income Tax Department, Ministry of Finance, Government of India
3. The Income Tax Officer, Ward 3(4), Sasaram
4. The Assessment Officer, Assessment Unit, Income Tax Department, ITO Ward 3(4), Sasaram.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ashish, Advocate
For the Respondent/s	:	Ms. Archana Sinha, Sr. Advocate
		Ms. Shilpi Keshari, Jr. SC, Advocate

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 22-04-2026 The present writ petition has been filed seeking the following reliefs:-

> *"i. For setting aside the order dated 16/05/2025 passed by Respondent no. 2 whereby and whereunder the penalty of Rs. 25,000/- imposed by Respondent no. 4 under Section 271A of Income Tax Act, 1961 was affirmed and for setting aside the notice and order dated 25/08/2023 for penalty amount of Rs. 25,000/- against the petitioner.*
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> *ii. For setting aside the letter dated*

27/03/2025 whereby and whereunder Respondent No. 4 has held that income tax of Rs. 11,13,894 is due against the petitioner.

iii. For setting aside the order dated 16/01/2025 passed by Respondent No. 2 whereby and whereunder the penalty of Rs. 1,66,144/- imposed by Respondent no. 4 under Section 270A of Income Tax Act, 1961 was affirmed and for setting aside the notice of demand and order passed by Respondent no. 4 dated 23/08/2023 for penalty amount of Rs. 1,66,144/-.

iv. For setting aside the order dated 13/01/2025 passed by Respondent no. 2 whereby and whereunder the penalty of Rs. 1,50,000- imposed by Respondent no. 4 under Section 271B of Income Tax Act, 1961 was affirmed and for setting aside the notice of demand and order dated 23/08/2023 for penalty amount of Rs. 1,50,000/-

v. For setting aside the notice under section 148A(b) of Income Tax Act, 1961 whereby and whereunder Respondent No. 4 has assessed that the petitioner has escaped assessment amount of Rs. 1,69,78,336/- for Assessment Year 2018-19 and further for setting aside the order under section 148A(d) of Income Tax Act, 1961 whereby and whereunder Respondent No. 4 confirmed the petitioner has escaped assessment amount of Rs. 1,69,78,336/-for Assessment Year 2018- 19

vi. For setting aside the Assessment order dated 15/02/2023 for Assessment Year 2018-19 passed against the petitioner.

vii. For setting aside the demand

notice dated 28/04/2023 for sum of Rs. 50,000/- and the order dated 28/04/2023 under section 272(A)(1)(d) of the Income Tax Act, 1961."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate orders passed on various dates by approaching the Income Tax Appellate Tribunal under Section 253 of the Income Tax Act, 1961. Liberty, so sought, is granted.

3. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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