IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15309 of 2025

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Vishal Bijpuria @ Vishal Bijipurai Son of Rameshwar Prasad Bijpuria, Resident of 402, Shashi Kutir, 4th Floor, Exhibition Road, P.O- G.P.O, P.S.- Kotwali, District- Patna.

... ... Petitioner/s

Versus

1. The Principle Chief Commissioner Income Tax, Central Revenue Building, Birchand Patel Path, Patna.
2. The Principal Commissioner/Commissioner, Income Tax, Central Revenue Building, Birchand Patel Path, Patna.
3. The Joint Commissioner of Income Tax, Lok Nayak Bhavan, Dakbanglow, Patna.
4. The Income Tax Officer, Ward 6(1), Patna.
5. The Faceless Assessing Officer (FAO), Income Tax Assessment Unit, Income Tax Department.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Prasoon Kumar, Adv.
For the Respondent/s : Ms.Archana Sinha @ Archana Shahi

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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)

4 25-03-2026 The present writ petition has been filed seeking the following reliefs:-

"1(i). To quash notice u/s 147/148 dated 30.04.2024 as well as whole of the proceeding (for reassessment) for assessment year 2018-19 relevant to financial year 2017-18 as the petitioner had disclosed alleged amount of escaped income in the regular return of income, which accepted by the respondents in the order under section 143(1) (a) of the IT Act, as such, the initiation of re-assessment proceeding and issue of notice is bad,

illegal and without jurisdiction.

(ii). To hold and declare that the income tax officer, ward-6(1), Patna, had no jurisdiction to initiate reassessment proceeding and to issue notice u/s 148A/ 148 of the Act rather the assessing officer, faceless assessment unit had such jurisdiction as per the provision of section 151A of the Act and notification vide S.O No 1446E dated 29.03.2022, the issue of notice and initiation of reassessment proceeding by respondent income tax officer, ward -6(1) Patna, is bad illegal and without jurisdiction."

2. At the outset, the learned counsel for the petitioner has submitted that after a notice under Clause (b) of Section 148A of the Income Tax Act, 1961, dated 24.3.2024 was issued by the ITO Ward 6(1), Patna, Income Tax Department, Ministry of Finance, Government of India (Respondent No. 4), the petitioner had filed a detailed point-wise written submission on 30th March, 2024, which is annexed as Annexure-P/4 to the present writ petition and then the Respondent No. 4 has passed the impugned order under Clause (d) of Section 148A of the Income Tax Act, 1961, dated 30.4.2024. It is the complain of the petitioner that though in the said order dated 30.4.2024, passed by the Respondent No. 4, the factum of the petitioner having filed point-wise written submission along with 26AS statement

and Annexure-II of TDS return for the Assessment Year, 2018-19 has been accepted, however the same has not been considered by the Respondent No. 4, as is apparent from the order dated 30.4.2024.

3. The learned Senior Counsel for the Respondents has not been able to show from the aforesaid order dated 30.4.2024, passed by the Respondent No. 4 that the point-wise written submission filed by the petitioner has been considered by the Respondent No. 4, hence she is not averse to the idea of the matter being remanded to the Respondent No. 4 for fresh consideration of the reply filed by the petitioner and thereafter, passing appropriate orders.

4. Having regard to the facts and circumstances of the case and considering the arguments advanced by the learned counsel /Senior Counsel for the parties, we are of the view that since the order dated 30.4.2024, passed by the Respondent No. 4 does not show any consideration of the point-wise written submission filed by the petitioner, it would be equitable and in the interest of justice that the said order 30.4.2024 is quashed and the matter is remanded back to the Respondent No. 4 for fresh consideration by taking into account the point-wise written submission, filed by the petitioner.

5. Accordingly, the order dated 30.4.2024, passed by the Respondent No. 4 under Clause (d) of Section 148A of the Income Tax Act, 1961 is quashed and the matter is remanded back to the Respondent No. 4 for fresh consideration, who shall after taking into account the point-wise reply filed by the petitioner, pass fresh orders under Clause (d) of Section 148A of the Income Tax Act, 1961, within a period of four weeks from today.

6. As a consequence of quashing of the order dated 30.4.2024, passed by the Respondent No. 4 under Clause (d) of Section 148A of the Income Tax Act, 196, the notice dated 24.3.2024, issued under Clause (b) of Section 148A of the Income Tax Act, 1961 stands otiose.

7. The writ petition stands allowed to the aforesaid extent.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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