

Balmiki Singh

Civil Writ Jurisdiction Case No.7875 of 2017

FORUM

Patna High Court

ORDER DATE

03 Aug 2018

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

He received the notice on 20th of February, 2017, rushed to Muzaffarpur to meet his lawyer who was not available and, therefore, filed a petition for seeking time. This was not granted and the Assessment order was passed after a month and the order supplied to him. He, therefore, filed Revision Petition and in the Revision Petition also even though it seems that opportunities were granted to him but because of some lapse on the part of his counsel the petitioner pleads that he was not apprised of the date fixed and appropriate opportunity to lead evidence or document to show that the income is derived from the sale of agricultural land and, therefore, exempt from the payment of tax, has been denied to the petitioner. Considering the totality of the circumstances, we deem it appropriate that at least one opportunity should be granted to the petitioner to give his say before the competent Assessing Officer and thereafter the Assessing Officer will proceed in the matter in accordance with law. Accordingly, we allow this petition, quash both the Assessment order dated 16.02.2016 and the order of revision passed dated 28.03.2017 and direct that the petitioner shall appear before the Assessing Officer along with certified copy of this order on 17th of August, 2018 and produce all evidence and document as he requires and thereafter the Assessing Officer will proceed in the matter in accordance with law. In case of any default committed by the petitioner in not complying with the aforesaid direction, the Assessing Officer is free to proceed in the matter without granting any opportunity to the petitioner. With the aforesaid, the writ petition stands allowed and disposed of.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 229-232

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