

Alkem Laboratories Limited

Civil Writ Jurisdiction Case No.9841 of 2018

FORUM

Patna High Court

ORDER DATE

08 Jan 2019

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

JUSTICE ARVIND SRIVASTAVA ORAL JUDGMENT (Per: HONOURABLE MR. JUSTICE JYOTI SARAN) Date : 08-01-2019 Heard Mr. Ajay Kumar Rastogi, learned counsel for the petitioners in the three writ petitions and Ms. Archana Sinha for the Department. These writ petitions relatable to different assessment years, questions the very initiation of proceedings in purported exercise of powers vested under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). Mr. Rastogi, very fairly informs that these writ petitions were filed at the stage of initiation of proceedings under Section 148 of 'the Act' but during the pendency of these writ petitions, final orders have been passed on the proceedings so initiated, for the assessment years in question. He though endeavours to submit that the exercise of powers by the statutory authority under Section 148 of the Income Tax Act was without satisfying the pre-requisites to such exercise and thus even if final orders have been passed and if the foundation is lacking, it becomes unsustainable but Ms. Sinha, learned counsel for the Department submits that these issues can well be raised by the assessee before the appellate authority and since final orders have already been passed for the respective assessment years, this Court may not grant indulgence to the prayer made. Having heard learned counsel for the parties and considering that final orders have been passed in the proceedings initiated under Section 148 of 'the Act' in the respective cases, while permitting the assessee- petitioner to assail those orders before the appropriate forum through statutory appeals so available under 'the Act', we dispose of the three writ petitions together with the interlocutory applications so filed. Bibhash/Ranveer (Arvind Srivastava, J)

SOURCE & VERIFICATION

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