

Anju Singh

Civil Writ Jurisdiction Case No.22225 of 2018

FORUM

Patna High Court

ORDER DATE

14 Nov 2019

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

The fact that Hon'ble Apex Court has stayed the operation was not known to the Assessing Officer and, hence, the mistake was committed. 6. That in reply of paragraph number 9, 10 of the writ petition it is stated that the assessing officer was not aware of the order dated 20.07.2018 of the Hon'ble Apex Court. The assessing officer was also not aware of order dated 09.07.2018 passed by the Hon'ble Apex Court by which the Hon'ble Court has stayed the operation of the impugned Hon'ble High Court order dated 25.01.2018. Hence, inadvertently mistake of passing the assessment order was committed." (emphasis mine) 8. The effect of the order of the Supreme Court whereby the order dated 25.01.2018 passed by this Court in CWJC No. 1391 of 2018 and analogous cases has been stayed is that the earlier Assessment Order dated 31.12.2017 passed by the Assessing Officer for the Assessment year 2015-16 in case of each petitioner is intact till the matter is finally decided by the Supreme Court. Hence, there could not have been another Assessment Order for the Assessment Year 2015-16 in case of the petitioners. 9. Moreover, since the respondents have themselves admitted that the orders impugned dated 26.10.2018 were passed by the Assessing Officer mistakenly due to inadvertence and lack of knowledge of the order of the Supreme Court, they cannot be sustained. 10. Accordingly, the respective Assessment Orders dated 26.10.2018 passed by the DCIT, Circle-1, Patna under Section 143(3) read with Section 260A of the Act as contained in Annexure-1 to the respective writ petitions whereby demands have been raised against the petitioners are hereby set aside. 11. The writ petitions stand allowed. 12. There shall be no order as to costs.

SOURCE & VERIFICATION

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READ ORDER

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