

Bhola Ram Steels Private Limited Company incorporated under the Companies Act, 1956

Civil Writ Jurisdiction Case No.24983 of 2019

FORUM

Patna High Court

ORDER DATE

06 Jan 2021

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

On the other hand, Shri A.K. Rastogi, learned counsel for the petitioner refers to and relies upon several decisions rendered by Hon'ble the Apex Court as also different constitutional Courts of the land. 5. Having gone through the record, and more specifically the notice dated 5th of September, 2019, we are of the considered view that interest of justice would be best met if the issue, more so, in view of certain disputed questions of fact, is left to be best decided by the authority in terms of the view already taken by a Coordinate Bench of this Court in Satyendra Kumar Construction Pvt. Ltd. (supra). 6. As such, we dispose of the present petition in the following terms: (a) petitioner shall appear before the appropriate authority on 21st of January, 2021, when a date shall be fixed for further hearing of the matter; (b) parties shall place the entire material before the appropriate authority on the next date of hearing; (c) since the matter pertains to the Assessment Year 2012-13 and the petitioner has been assessed twice i.e. in the year 2016 and 2018, we direct that the proceedings be positively concluded within a period of two months; (d) however, we clarify that preliminary objection on the jurisdictional issue, more so in view of first proviso to sub-section (1) of Section 147 of the Income Tax Act, 1961 shall be decided first; (e) needless to add, opportunity of hearing in person shall be afforded to all concerned; (f) liberty reserved to the petitioner to take recourse to such remedies as are otherwise available in accordance with law including filing a fresh petition before this Court on the same and subsequent cause of action. 7. The petition stands disposed of in the aforesaid terms. 8. Interlocutory Application(s), if any, shall also stand disposed of.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 498-503

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