

Sanjivani Vikasfoundation Bihar a society

Civil Writ Jurisdiction Case No.18263 of 2021

FORUM

Patna High Court

ORDER DATE

27 Oct 2021

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

ii. To hold and declare that reassessment proceeding is based on non-existing fact as the bank account no 71302100000129 and 70972100000264 which relying upon by respondent assessing officer for the initiation of proceeding is not belongs to petitioner society nor the society is operating these two bank accounts as such, the reason recorded and believe formed by respondent for reassessment is bad illegal and without jurisdiction.

iii. To hold and declare that the initiation of re-assessment proceeding is bad and illegal in view of the fact that the present proceeding has been initiated on same set of fact and document which was available on the record of the assessing officer and the assessing officer had already considered such fact and issue in regular assessment dated 30.11.2018.

iv. To issue any other writ/writs, order/orders, direction/directions as your honour deemed fit and proper.” Learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to pursue his remedies before the Deputy/Assistant Commissioner of Income Tax, Exemption Circle, Lok Nayak Bhawan, Near-Dak Bungalow, Patna [Respondent No. 4]. Mrs. Archana Sinha, learned counsel for the Revenue states that the said officer shall positively take a decision on the notice dated 29.06.2021 issued under Section 143(2) read with Section 147 of the Income Tax Act, 1961 (Annexure P/6). Statement accepted and taken on record. Needless to add, the officer concerned has to take a decision in accordance with law. The present petition stands disposed of as withdrawn with the liberty/observation aforesaid. Interlocutory Application(s), if any, shall stand disposed of. P.K.P./Amrendra (A. M. Badar, J)

SOURCE & VERIFICATION

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