

Saraswati Hospital and Research Centre Pvt. Ltd.

Civil Writ Jurisdiction Case No.9188 of 2022

FORUM

Patna High Court

ORDER DATE

13 Jul 2022

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

iii. To hold and declare that the order passed by CIT- (A), Jamshedpur is bad and illegal as the CIT- (A), Jamshedpur has no jurisdiction to decide the appeal as the assessing officer at Muzaffarpur has passed order of assessment hence only the commissioner Appeal, Muzaffarpur has jurisdiction to decide appeal. iv. To pass any other order/orders, writ/writs, direction/directions as your honour deemed fit and proper. After finding the Bench not to be in favour of the submissions made on merit, Shri Krishna Mohan Mishra, learned counsel for the petitioner, on instructions, without prejudice to the rights of the parties, seeks permission to withdraw the writ petition, reserving liberty to file an appeal against the order passed by the C.I.T. Appeals, Jamshedpur, Jharkhand. Liberty, as prayed for, granted. If the appeal is preferred before the appropriate designated authority within a period of two months from today, Mrs. Archana Sinha, learned counsel for the respondents states that the issue of limitation shall not come in the way of the decision of the appeal on merits. Statement accepted and taken on record, clarifying that if the appeal is preferred beyond the said period, the issue of limitation shall be dealt with by the appellate authority in accordance with law. Petition stands dismissed as withdrawn with the liberty aforesaid. Amrendra/PKP (S. Kumar, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 584-586

READ ORDER

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