

Omjee Prasad

Civil Writ Jurisdiction Case No.18445 of 2022

FORUM

Patna High Court

ORDER DATE

10 Jan 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

C. For issuance of direction to the respondents authorities not to proceed against the petitioner because the respondents authority over rule the Act and passed an order after addition of 5,90,000 income, where as the assessee has filed its return as per rule and also deposit the tax on time. D. For grant of reliefs as the petitioner is found entitled." After the matter was heard for some time, finding the Court not to be in favour with the submissions made across the Bar, learned counsel for the petitioner, under instructions, seeks permission to withdraw the present petition reserving liberty to take recourse to such other remedies, as are otherwise available, in accordance with law, including the one provided under the Income Tax Act, 1961, more specifically filing an appeal before the appropriate authority. Permission granted. We are sure that as and when any such proceedings are initiated, before the appropriate forum/Tribunal/authority, the same shall be considered and decided expeditiously, in accordance with law. Needless to add, period for which the petitioner has been pursuing the matter before this Court, shall be excluded for the purpose of computing limitation. It is made clear that we have not expressed any opinion on merits. All issues are left open. The petition stands disposed of as withdrawn with the liberty aforesaid. Interlocutory application(s), if any, shall stand disposed of. Saurabh/Sujit (Partha Sarthy, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 625-627

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