

Patna Metro Rail Corporation Ltd., a limited company incorporated under the Companies Act, 2013

Civil Writ Jurisdiction Case No.16842 of 2022

FORUM

Patna High Court

ORDER DATE

27 Mar 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

10. Mr. Ajay Kumar Rastogi, learned senior counsel, has fairly submitted that this Court, exercising power of judicial review under Article 226 of the Constitution of India, cannot substitute its own opinion in place of the opinion of the Principal Chief Commissioner, to the extent the same relates to rejection of the petitioner's prayer for condonation of delay in exercise of power under Section 119(2)(b) of the Act. 11. In the facts and circumstances of the case, we remand the matter back to the Principal Chief Commissioner of Income Tax (Bihar and Jharkhand), after setting aside the impugned order dated 31.05.2022, with a direction to him to reconsider the petitioner's case for condonation of delay under Section 119(2)(a) of the Act. It is expected that the Principal Chief Commissioner of Income Tax shall keep in mind the ratio laid down by the Supreme Court in the case of B.M. Malani (supra) and the concern shown by the Division Bench of Uttarakhand High Court in the case of Dehradun Chartered Accountants Society vs. Union of India (supra). 12. This application is allowed with the observation that the petitioner shall be at liberty to file a fresh representation in this regard within 15 days, which shall be considered and decided accordingly, in the light of the observations noted above. 13. It is further expected that that Principal Chief Commissioner, Income Tax, shall pass order in accordance with law within four weeks thereafter. Sumit/Shashank- (Chakradhari Sharan Singh, ACJ)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 634-639

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