

Naresh Kumar Agrawal

Civil Writ Jurisdiction Case No.7074 of 2022

FORUM

Patna High Court

ORDER DATE

17 Apr 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Verma Road, Patna, P.O.- GPO, P.S.- Gandhi Maidan, District- Patna. Petitioner/s Versus 1. Principal Commissioner of Income Tax-1, Patna 2nd Floor, Central Revenue Building, Beer Chand Patel Path, Patna. 2. The Additional/ Joint Commissioner of Income Tax, Range- 4, 3rd Floor, Lok Nayak Jai Prakash Bhawan, Dak Bungalow Chowk, Patna. 3. The Deputy/ Assistant Commissioner of Income Tax, Circle- 4, 3rd Floor, Lok Nayak Jai Prakash Bhawan, Dak Bungalow Chowk, Patna. Respondent/s Appearance : For the Petitioner/s : Ms. Smriti Singh, Advocate For the Respondent/s : Ms. Archana Sinha @ Archana Shahi, Advocate CORAM: HONOURABLE THE CHIEF JUSTICE and HONOURABLE MR. JUSTICE MADHURESH PRASAD ORAL JUDGMENT (Per: HONOURABLE THE CHIEF JUSTICE) Date : 17-04-2023 The writ petition is said to have been filed on behalf of Naresh Kumar Agrawal by his son and legal heir Nitesh Kumar Agrawal. In fact, it should have been filed by Nitesh Kumar Agrawal, representing the estate of Naresh Kumar Agrawal. In any event, we do not take umbrage, especially since the Assistant Commissioner of Income Tax, Circle-4, Patna has filed a counter-affidavit on 15.03.2023 clearly stating as here under:-intaunted "In the light of the above, proceeding u/s 147/148 of the Income Tax Act, 1961 taken against the deceased assessee Late Naresh Kumar Agrawal is dropped on 30.06.2022." We record the above statement made by the Assistant Commissioner of Income Tax and dispose of the writ petition in accordance with the statue which settles the grievance of the son/legal heir of the deceased assessee. shashank/sumit- (Madhuresh Prasad, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 664-665

READ ORDER

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