

Pankaj Kumar

Civil Writ Jurisdiction Case No.20926 of 2019

FORUM

Patna High Court

ORDER DATE

12 May 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

We find no reason to accept the contention raised of it's retrospectivity and reject the argument of discrimination and the amendment having intended mitigation of hardship and removal of unintended consequences. The consequence that flow from the provisions in the absence of sub-section (5A) of Section 45 prior to 01.04.2018 cannot be obliterated by the subsequent amendment, which was expressly stated to be prospective. We reject the writ petitions making it clear that we have answered only the question of retrospectivity urged before us. We have not gone into the facts and the various contentions of the petitioners, regarding the JDA having not materialized, no consideration having been passed, the JDA itself having become unworkable and even some of the petitioners, companies and like legal entities having become defunct. These contentions would have to be considered on the anvil of the principles enunciated in Balbir Singh Maini (supra). The appellants are left to their statutory remedies and since, the above writ petitions were pending before this Court for long, we grant them two months time, in the case of notices, to file objections before the Assessing Officer. Insofar as the assessment orders are concerned, we grant the assessee's who are the petitioners herein, a further period of three months from the date of receipt of certified copy of this judgment, within which a statutory appeal can be filed before the first Appellate Authority. All contentions on individual facts will be considered either by the Assessing Officer or the Appellate Authority, depending upon the stage of the assessment. 25. The writ petitions are dismissed with the above observations.

SOURCE & VERIFICATION

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