

Takshila Educational Society

Civil Writ Jurisdiction Case No.16228 of 2024

Patna High Court | Order: 21 Jan 2025

01 FACTS OF THE CASE

Takshila Educational Society challenged a section 270A penalty order and consequential demand dated 27 September 2024 while its assessment appeal was pending. It raised the earlier High Court directions on appeal timing and the opportunity of hearing.

02 DISCUSSION BY THE HON'BLE COURT

The Department accepted that a fresh view was required. The Court set aside the penalty order and demand without adjudicating the contentions on their merits, remitted the matter for a fresh order, and noted the hearing requirement under section 274.

03 JUDICIAL DECISION

The section 270A order and section 156 demand notice were set aside and the matter remitted for a fresh order. The Court recorded the section 274 hearing requirement and liberty to seek a hearing through the faceless facility.

04 OUTCOME - IN FAVOUR OF

Society / petitioner - penalty order and demand set aside for fresh consideration; penalty liability was not finally extinguished.

05 AKHB REVIEW POINT

Place the status of the quantum appeal and the hearing request on record. The order is a remand, not final deletion of all potential penalty liability.

SOURCE & VERIFICATION

Source court copy, paragraphs 3-13.

[Read the complete original order \(PDF\)](#)

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