

Perfect Construction

Civil Writ Jurisdiction Case No.10291 of 2024

FORUM

Patna High Court

ORDER DATE

26 Mar 2025

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Learned counsel for the petitioner is pointing out certain alleged error committed by the respondents insofar as issuance of show cause notice under Section 148 of the Income Tax Act on 30.03.2021 and it has not been communicated to him in the manner known to the law. 3. On the other hand, learned Senior counsel for the respondents has pointed out from the records that service of show cause notice dated 30.03.2021 has been served in two modes, namely, portal and postal. To that effect, necessary documents have been pointed out from the records. 4. Learned counsel for the petitioner further submits that insofar as assessment order and further action are concerned, he had preferred appeal before the Appellate Authority and it was disposed on 29.07.2024. Thereafter, he has a remedy of further appeal before the Income Tax Appellate Tribunal. 5. Taking note of these developments and the fact that the petitioner has a statutory remedy of appeal before the Income Tax Appellate Tribunal, the instant writ petition is pre- mature. 6. Accordingly, the instant writ petition stands disposed of reserving liberty to the petitioner to agitate all the contentions before the Income Tax Appellate Tribunal. 7. Income Tax Appellate Tribunal is hereby directed to take note of pendency of the present litigation and it may assist the petitioner insofar as delay in filing Appeal is concerned in the light of Section 14 of the Limitation Act, 1963. The same shall be taken note of for the purpose of condonation of delay, if any.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 1017-1019

READ ORDER

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