

Kishore Kumar Singh

Civil Writ Jurisdiction Case No.587 of 2022

Patna High Court | Order: 22 Apr 2025

01 FACTS OF THE CASE

Kishore Kumar Singh and connected petitioners challenged reopening notices and related orders. Their grievance included the failure to provide reasons enabling an effective response to the proposed reassessment.

02 DISCUSSION BY THE HON'BLE COURT

The Court held that persons facing adverse consequences must know the supporting reasons to answer effectively. The impugned notices and orders were set aside, but Revenue was expressly permitted to issue fresh notices supported by reasons within eight weeks.

03 JUDICIAL DECISION

The Court set aside the specified notices and orders in the connected writ petitions because reasons were necessary for an effective response. It reserved liberty for fresh reasoned notices within eight weeks and kept other contentions open.

04 OUTCOME - IN FAVOUR OF

Petitioners - procedural relief; fresh reasoned notices permitted and other contentions left open.

05 AKHB REVIEW POINT

Relief against the existing notices must be distinguished from immunity against the fresh proceedings expressly permitted by the Court.

SOURCE & VERIFICATION

Source court copy, reliefs and paragraphs 15-16; connected petitions are part of this order.

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

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