

Shree Shakambhari Udyog

Civil Writ Jurisdiction Case No.7244 of 2022

Patna High Court | Order: 25 Apr 2025

01 FACTS OF THE CASE

Shree Shakambhari Udyog brought connected writ petitions challenging reassessment notices, assessment orders and demands. Its objections included natural justice and the inability to cross-examine a complainant.

02 DISCUSSION BY THE HON'BLE COURT

The Court distinguished cases based on witness statements: here the assessment was based on supplied transaction documents, not a recorded complainant statement. It found no jurisdictional error warranting writ interference and left detailed assessment scrutiny to the statutory appellate route.

03 JUDICIAL DECISION

The Court distinguished Andaman Timber because the assessment relied on supplied transaction documents rather than a recorded witness statement. It found no jurisdictional error and dismissed the writ applications with liberty to pursue statutory appeal, subject to the four-week direction.

04 OUTCOME - IN FAVOUR OF

Revenue on the writ challenge - petitions dismissed; petitioner's statutory appeal remedy expressly preserved.

05 AKHB REVIEW POINT

Identify whether an addition relies on a witness statement or documentary material before seeking cross-examination; do not treat these factual situations as interchangeable.

SOURCE & VERIFICATION

Source court copy, reliefs and paragraphs 33-37.

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

AI DISCLOSURE

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