

# Healing Touch Hospital

Civil Writ Jurisdiction Case No.19373 of 2024

**Patna High Court | Order: 08 Aug 2025**

## 01 FACTS OF THE CASE

Healing Touch Hospital challenged the section 148 notice and section 148A(d) order dated 25 September 2024 for AY 2020-21. Its objections included limitation and whether sanction came from the authority required under section 151.

## 02 DISCUSSION BY THE HON'BLE COURT

In this case's limitation computation, the Court applied the cited COVID limitation decisions and excluded 1 April 2021 to 20 March 2022. It therefore held the notice within time and accepted sanction by the Principal Commissioner under section 151(i). This describes the Court's case-specific reasoning.

## 03 JUDICIAL DECISION

The Court dismissed the hospital's writ. In its limitation analysis it excluded 1 April 2021 to 20 March 2022 by applying the cited COVID limitation decisions, held the 25 September 2024 section 148 notice within time, and upheld the sanction under section 151(i).

## 04 OUTCOME - IN FAVOUR OF

Revenue - hospital's writ dismissed; no order as to costs.

## 05 AKHB REVIEW POINT

Use the exact notice dates and statutory version, and separately check subsequent appellate treatment before relying on this limitation reasoning.

## SOURCE & VERIFICATION

Source court copy, reliefs and paragraphs 40-43; complete judgment also addresses the other grounds.

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

## AI DISCLOSURE

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