

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7074 of 2022

Naresh Kumar Agrawal through legal heir Nitesh Kumar Agrawal, son of Late Naresh Kumar Agrawal, aged about 29 years, Male, Resident of 3B, Durga Vihar Apartment, S.P. Verma Road, Patna, P.O.- GPO, P.S.- Gandhi Maidan, District- Patna.

... .. Petitioner/s

Versus

1. Principal Commissioner of Income Tax-1, Patna 2nd Floor, Central Revenue Building, Beer Chand Patel Path, Patna.
2. The Additional/ Joint Commissioner of Income Tax, Range- 4, 3rd Floor, Lok Nayak Jai Prakash Bhawan, Dak Bungalow Chowk, Patna.
3. The Deputy/ Assistant Commissioner of Income Tax, Circle- 4, 3rd Floor, Lok Nayak Jai Prakash Bhawan, Dak Bungalow Chowk, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Ms. Smriti Singh, Advocate
For the Respondent/s : Ms. Archana Sinha @ Archana Shahi, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 17-04-2023

The writ petition is said to have been filed on behalf of Naresh Kumar Agrawal by his son and legal heir Nitesh Kumar Agrawal. In fact, it should have been filed by Nitesh Kumar Agrawal, representing the estate of Naresh Kumar Agrawal.

In any event, we do not take umbrage, especially since the Assistant Commissioner of Income Tax, Circle-4, Patna has filed a counter-affidavit on 15.03.2023 clearly stating as here under:-



"In the light of the above, proceeding u/s 147/148 of the Income Tax Act, 1961 taken against the deceased assessee Late Naresh Kumar Agrawal is dropped on 30.06.2022."

We record the above statement made by the Assistant Commissioner of Income Tax and dispose of the writ petition in accordance with the statue which settles the grievance of the son/legal heir of the deceased assessee.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

shashank/sumit-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	19.04.2023
Transmission Date	NA

