

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10291 of 2024

Perfect Construction, having registered office at Village- Koirpurwa, Ward No. 22, P.S.- Buxar, District- Buxar, Bihar, represented by its Managing Partner Raghu Nath Singh, Male, Aged about- 60 Years, Son of Late Chhabila Chaudhory, resident of Village- Koirpurwa, Ward No. 22, P.S. Buxar, District- Buxar, Bihar, Permanent residence of Vill- Harpur, P.O.- Basudhar, P.S.- itarhi, District- Buxar.

... .. Petitioner.

Versus

1. The Chief Commissioner of Income Tax, Bihar and Jharkhand Range, C.R. Building, Beerchand Patel Marg, Patna- 800001.
2. The Principal Commissioner of Income Tax, Bihar and Jharkhand Range, C.R. Building, Beerchand Patel Marg, Patna- 800001.
3. The Commissioner of Income Tax (Appeal)- I, Lok Nayak Bhawan, Dak Banglow Road, Patna- 800001.
4. The Income Tax Officer, Ward- 1 (1), Lok Nayak Bhawan, Dak Banglow Road, Patna- 800001.

... .. Respondents.

Appearance :

For the Petitioner : Mr. Ranjan Kumar Srivastava, Advocate.

For the Respondents : Ms. Archana Sinha @ Archana Shahi, Senior Advocate.

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ALOK KUMAR SINHA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 26-03-2025

In the instant writ petition, the petitioner has prayed for the following relief(s):

“For issuance of writ in nature of *Certiorari* or any other appropriate writ/writs, order(s) direction(s) for quashing the impugned attachment Notice No.ITBA/COM/F/17/2023-24/1059653234 (1) Dated 12/01/2024 (Annexure-P-5) whereby the Respondent No.04 has directed to the



Central Bank of India, Buxar Branch to release a sum of Rs.11,06,09,803.00 from the Bank Account No.1695463299 of the Petitioner on account of outstanding income tax and further hold the Bank account of the Petitioner till amounts of arrear still remain unpaid.”

2. 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 premature.

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.

(P. B. Bajanthri, J)

(Alok Kumar Sinha, J)

P.S./-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	28.03.2025.
Transmission Date	NA

