

IN THE HIGH COURT OF JUDICATURE AT PATNA  
CWJC No.7642 of 2010

Bihar School Examination Board, through its Chairman,  
Patna

Versus

1. The Chief Commissioner of Income Tax, (CCA), Patna  
Income Tax Building, R. Block, Patna -1.
2. The Joint Commissioner of Income Tax, Circle -1, Patna,  
Lok Nayak Jai Prakash Bhawan, D.B.Road, Patna
3. The Deputy Commissioner of Income Tax, Circle -1,  
Patna
4. The Assistant Commissioner of Income Tax, Circle -1,  
Patna

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For the petitioner: Mr. P.K.Shahi, Sr. Advocate

Mr. Purnendu Singh, Advocate

For the respondent: Mr. Harshwardhan, Advocate

Mrs. Archana Sinha, Advocate

2      30/4/2010

Though this matter was listed for orders, yet on

consent of learned counsel for the parties it is finally heard.

We have heard Mr. P.K.Shahi, learned Advocate General,  
along with Mr. Purnendu Singh, learned counsel for the  
petitioner, and Mr. Harshwardhan along with Mrs. Archana  
Sinha, learned Standing Counsel for the Revenue.

The Bihar School Examination Board has been  
issued a notice under Section 148 of the Income Tax Act,  
1961. The assessee filed an objection challenging the  
action of the Assessing Officer. It is not disputed at the Bar  
that the objection has not yet been disposed of.

In view of aforesaid, we direct the Assessing

Officer to dispose of the objection in accordance with law.  
Till the objection is disposed of, no coercive steps shall be  
taken against the assessee.

The writ petition is allowed to the extent  
indicated above. There shall be no order as to costs.

**( Dipak Misra, CJ.)**

**(Mihir Kumar Jha, J.)**

Neyaz/

