IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.25768 of 2019

Kamal Nayan Choubey, Son of Late Ram Nagina Choubey, Resident of Kamadgiri, Opp. A N College, BSIDC Colony, Boring Road, P.S.-Shrikrishnapuri, District- Patna.

... Petitioner/s

Versus

- 1. The Principal Chief Commissioner of Income Tax CR Building, Bir Chand Patel Path, Patna.
- 2. The Commissioner of Income Tax CR Building, Bir Chand Patel Path, Patna.
- 3. The Joint Commissioner of Income Tax Lok Nayak Building, Dak Bungalow Chouraha, Patna.
- 4. The Income Tax Officer, Ward 6(3), Lok Nayak Building, Dak Bungalow Chouraha, Patna.

... ... Respondent/s

Appearance:

For the Petitioner/s : Mr.Ambuj Nayan Chaubey, Adv.

For the Respondent/s : Ms.Archana Sinha @ Archana Shahi, Adv.

CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY ORAL ORDER

(Per: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH)

The present writ application has been filed for quashing of the assessment order dated 27.11.2019, passed by the Income Tax Officer, Ward- 6(3), Patna, whereby, the petitioner has been directed to pay a sum of Rs.52,85,055/- within 30-35 days of passing of the order. The prayer made in paragraph No.1 of the writ application reads as under:-



- 1. That by way of filing the present writ the petitioner carves the indulgences of this Appellate Court for grant of following reliefs:-
- (i) For quashing the assessment order dated 27.11.2019, passed by the ITO, Ward 6(3), Patna, whereby and whereunder the petitioner has been directed to pay a sum of Rs.52,85,055/- within 30-35 days of the passing of the order.
- (ii) For remanding this case back to the original authority, i.e. the ITO, Ward-6(3), Patna for proper adjudication.
- (iii) Any other relief or reliefs to which the petitioner may be found entitled to in the facts and circumstances of this case."

After some arguments, learned counsel for the petitioner seeks permission to withdraw the present writ application with a liberty to file appeal before the appropriate authority and for staying the operation of the order impugned till filing of the appeal.

Permission is accorded.

Accordingly, the writ application is disposed of as withdrawn with the liberty to the petitioner to prefer appeal before the appropriate authority within a period of five weeks



and till the filing of the appeal, the order impugned shall not be given effect to.

(Dinesh Kumar Singh, J)

(Anil Kumar Upadhyay, J)

Ashwini/-

