(2026:JHHC:6953-DB)

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 2685 of 2022

Bhardwaj Steels Private Limited, having its office at Mangrodih, P.O. and P.S. Mangrodih, District Giridih, through its Director Bablu Kumar, aged about 38 years, son of Shri Ashok Kumar, resident of Krishna Nagar, Giridih, P.O. Giridih, P.S. Giridih and District- Giridih, Jharkhand.

.... **Petitioner**

Versus

1. Principal Commissioner of Income Tax, Dhanbad, having its office at Aaykar Bhawan, Luby Circular, Dhanbad, P.O., P.S. and District-Dhanbad.
2. Assistant Commissioner of Income-tax, having its office at Central Circle, Dhanbad, having its office at Aaykar Bhawan, Luby Circular, Dhanbad, P.O., P.S. and District Dhanbad.

.... **Respondents**

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner	:	Mr Nitin Kumar Pasari, Advocate
For the Respondents	:	Mr. Kumar Vaibhav, Sr. SC
		Mr. Anurag Vijay, Jr. SC
		Mr. Durgesh Agarwal, Advocate
		Mr. Vishwajeet Singh, Advocate

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02 /Dated: 16.03.2026

1. Mr Nitin Kumar Pasari, learned counsel for the appellant, states that this petition concerns the assessment year 2020-21, for which now a revised order has been passed on 06.02.2026. He further submits that there is a reference to an order under Section 272A(1)(d) dated 30.11.2022, which according to him, has not been uploaded on the website or otherwise served upon the petitioner.

2. Mr Pasari, states that the petitioner, on instructions, will not pursue the present petition, but instead, he submits that liberty may be granted to the petitioner to appeal the revised order dated 06.02.2026. He also submits that directions may be issued to the respondents to furnish the copy of the order dated 30.11.2022 made under Section 272A(1)(d) of the Income Tax Act, 1961.

3. Learned counsel for the respondents submits that he has instructions about the order dated 30.11.2022 and therefore, does not accept any of Pasari's contentions. However, without prejudice, he says that within four weeks, the concerned respondent will provide a copy of the order dated 30.11.2022 to the petitioner. This statement is accepted without prejudice to contention of either party.

4. We allow the withdrawal of this petition with liberty to appeal the revised order dated 06.02.2026 and also the order dated 30.11.2022 in accordance with law and on its own merits.

5. This petition is disposed of with liberty, in the above terms. No costs.

6. I.As., if any, in this petition will not survive and are disposed of.

(M.S. Sonak, C.J.)

(Rajesh Shankar, J.)

March 16, 2026
Ranjeet / R.Kr.
NAFR
Uploaded on 16.03.2026