



CGHC010126212024

2026:CGHC:43674-DB

NAFR

AMIT
KUMAR
DUBEY

Digitally signed
by AMIT
KUMAR DUBEY
Date: 2026.10.09
12:26:14 +05'30

HIGH COURT OF CHHATTISGARH AT BILASPUR

WA No. 226 of 2024

Shahid Mohammad S/o Shri Mohammad Akbar Khan Aged About 46 Years
Resident Of 852/26 Ravi Nagar, Raipur, C.G.

... Appellant

versus

- 1 - The Principal Commissioner Of Income Tax-1, Raipur, Central Revenue Building Civil Lines, Raipur**
- 2 - The Income Tax Officer Ward No. 1(2), Raipur, Central Revenue Building, Civil Lines, Raipur, C.G.**
- 3 - Assessment Unit National Faceless Assessment Centre, Delhi**

... Respondents

{Cause title, as taken from Case Information System}

For Appellant	: Mr. Mool Chand Jain & Mr. Vijay Shankar Mishra, learned Advocates
For Respondents	: Mr. Ajay Kumrani, learned Advocate appears on behalf of Mr. Amit Chaudhari, learned Advocate.

Hon'ble Mr. Krushna Ram Mohapatra, Chief Justice

Hon'ble Mr. Santosh Sharma, Judge

Order on Board

Per : Krushna Ram Mohapatra, Chief Justice

08.10.2026

1. I.A. No. 2/2026, this is an application for modification / recall of the order dated 29.09.2026.
2. Learned counsel for the respondents submits that due to inadvertent mistake, he made a statement on 29.09.2026 that assessment proceeding initiated against the appellant has already been dropped, but he made such a statement looking at a different record i.e. Writ Appeal No. 275/2026. Hence, he prays for recall of the said order.
3. Learned counsel appearing for the Appellant does not have any objection to the prayer for recall.
4. Accordingly, the portion of the order recording the statement of learned counsel for the respondents to the extent that, "It is submitted by learned counsel appearing for the respondent that the assessment proceeding initiated against the appellant has already been dropped, thus, no cause of action survives to pursue the writ appeal." stands recalled.
5. I.A. No. 2/2026 is disposed of.
6. This intra-court appeal has been filed assailing the order dated 27.02.2024 passed by learned Single Judge in WPT No. 178 of 2023 whereby learned Single Bench refused to entertain the writ petition on the ground of availability of alternative remedy.
7. In the writ petition, the appellant had assailed the assessment order dated 24.03.2023 under Section 147 read with Section 144-B of the Income Tax Act on the ground that no opportunity of hearing was given to the assessee and the Assessing Authority has passed the impugned order

with predetermined and prejudicial mind making irrelevant observation and made an addition of ₹2,60,45,924/- to the total income.

8. Learned counsel for the appellant submitted that there is no bar for this Court to issue prerogative writ, even when efficacious remedy is available to the appellant against the order impugned. Since the assessment order was wholly without jurisdiction and no opportunity of hearing was given to the appellant, this Court had jurisdiction to entertain a writ under Article 226 of the Constitution of India. Hence, impugned order dated 27.02.2024 (Annexure A-1) is liable to be set aside.

9. Learned counsel representing the Revenue submits that the appellant has an efficacious remedy under Section 246 (A) of the Income Tax Act to file an appeal against the assessment order passed by the Assessing Authority raising the ground of jurisdiction as well as non-compliance of principle of natural justice. Since an efficacious remedy is available to the appellant to challenge the order impugned in the writ petition, the writ petition was rightly dismissed. He further submits that the grounds raised in the writ petition can be adjudicated by the appellate authority effectively. Thus, the learned Single Judge rightly dismissed the writ petition on the ground of availability of an efficacious alternative remedy.

10. Taking note of the submission made by learned counsel for the parties, this Court finds that the appellant has a remedy under Section 246 (A) of the Income Tax Act before the Commissioner (Appeals) to file an appeal within 30 days from date of order of assessment. The appellant without resorting to the same, had moved this Court by filing writ appeal.

No ground was taken in the writ petition stating that the grounds taken in the writ petition could not have been adjudicated by the appellate Authority. Further, huge tax liability cannot be a ground to entertain a writ petition under Article 226 of the Constitution, where an efficacious statutory remedy is available. Learned Single Judge considering the same has rightly refused to exercise its discretion and dismissed the writ petition with certain observations.

11. In view of the above, we find no merit in the writ appeal. Accordingly, the writ appeal stands dismissed.

Sd/-

(Santosh Sharma)
Judge

Sd/-

(Krushna Ram Mohapatra)
Chief Justice