

NAFR**HIGH COURT OF CHHATTISGARH, BILASPUR****Writ Petition (T) No. 107 of 2015**

Maniklal Bhattacharya, son of late Shri V. N. Bhattacharya, aged about 80 years, resident of House No. 19/20, 4th Floor, Dhebar Tower, Byron Bazar, Raipur, Civil & Revenue District Raipur (CG)

---- Petitioner**Versus**

1. Union of India through the Secretary, Ministry of Finance, New Delhi (CG)
2. The Income Tax Officer, Circle 2 (4), Raipur (CG)

---- Respondents

For Petitioner	:	None
For Respondent no.2	:	Shri Ajay Kumrani, Advocate

Hon'ble Shri Justice P. Sam Koshy**Order On Board****25/09/2017**

Challenge in the present writ petition is to the order dated 19.10.2011 passed by the Income Tax Appellate Tribunal, Bilaspur in I.T.A Case No. 28/BPLR/2010.

2. Record shows that the order dated 19.10.2011 was subjected to challenge in Tax Case No. 02 of 2012 which was dismissed as withdrawn by this Court vide order dated 23.11.2012 to avail other remedy available to the petitioner. The record further shows that after about 3 years, now, the present writ petition has been filed by the petitioner on 09.08.2015 challenging the order dated 19.10.2011.

3. This Court is of the opinion that the writ petition suffers delay and laches and this Court further does not find any strong ground made out for exercise of writ jurisdiction when the order under challenge is appealable under Section 260 of the IT Act which he had earlier availed and later withdrawn, therefore, the petition deserves to be and is accordingly dismissed.

Sd/-

(P. Sam Koshy)
JUDGE