THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.4498 OF 2018

ORDER: *(Per Hon'ble Sri Justice Sanjay Kumar)*

The petitioner challenges the assessment order dated 29.12.2017 of the Income Tax Officer, Ward-10(1), Hyderabad, passed under Section 143 (3) of the Income Tax Act, 1961 (for short 'the Act of 1961'), in relation to the Assessment Year 2006-07.

This order of assessment is appealable under Section 146 of the Act of 1961.

Sri P. Girish Kumar, learned counsel for the petitioner, would state that the relief sought by the petitioner is by way of reading down of a statutory provision, namely, Section 50C of the Act of 1961, and that is the reason why, he has approached this Court by way of this writ petition.

We are not inclined to entertain this writ petition. When a hierarchy of statutory remedies are made available to a person aggrieved by the assessment made by the Income Tax Authorities, entertainment of a writ petition, if at all, would be on very limited grounds. No such grounds are made out in the present writ petition warranting deviation from the usual rule that the appeal remedy should be taken recourse to in the first instance.

The writ petition is accordingly dismissed leaving it open to the petitioner to avail the appropriate statutory remedy in accordance with law. It is open to the petitioner to raise all contentions which find mention in this writ petition before the said appellate authority. Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

JUSTICE SANJAY KUMAR

Date: 12.02.2018

JUSTICE P.KESHAVA RAO

va