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HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 2 of 2019

- M/s Sudha Rice Processing Pvt. Ltd. Company Having Its Address At Danitola, Sihawa Road, Dhamtari, Chhattisgarh, Through Its Director, Suryakant Khandelwal, S/o Shri Satish Kandelwal Aged About 43 Years, R/o Danitola, Dhamtari, Chhattisgarh

---- Petitioner

Versus

1. Commissioner Income Tax, Income Tax Office, Ayakar Bhawan, Raipur, Chhattisgarh

2. Assistant Commissioner Of Income Tax Circle 2 (1), Raipur, Chhattisgarh

---- Respondent

For Petitioner	Mr. Neelabh Dubey, Advocate
For Respondents	Mr. Amit Choudhary and Mrs. Naushina Ali, Advocates

Order On Board By

Hon'ble Mr. Justice Prashant Kumar Mishra

14/1/2019

1. Heard.

2. Admittedly, the Assessment Order under challenge is appealabe before the CIT (Appeals) under Section 246 A of the Income Tax Act, 1961, therefore, the writ petition is not maintainable.

3. Learned counsel for the petitioner would submit that the Assessment Order does not at all reflect the fact that the petitioner had earlier declared the amount of undisclosed

income in accordance with the Income Declaration Scheme, 2016, which ought not be included in the total income of the petitioner in view of the provision contained in the Scheme, but the said fact has not at all been considered by the Assessment Authority.

4. Let the petitioner move an appeal before the appellate authority in accordance with law.

5. We have no reason to doubt that the appellate authority shall consider and dwell upon all the grounds, both factual and legal, agitated by the petitioner including the grounds urged before this Court.

6. The writ petition is disposed of.

Sd/-

(Prashant Kumar Mishra)

Judge

Shyna