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WPA 9501 of 2021

Kritin Bothra
Vs
DDIT(Inv.) Unit-3 (3), Kolkata Anr.

Mr. Agnibesh Sengupta,
Mr. Indranil Banerjee,
Mr. Subrata Mukherjee
... For the Petitioner.

Mr. Dhiraj Trivedi,
Mr. Soumen Bhattacharjee
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition the petitioner has challenged the impugned order dated 19th March, 2021 under Section 10(3) of the Black Money(Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 relating to assessment year 2018-2019 as appears at page 186, annexure P-3 to the writ petition.

I find that the aforesaid impugned order is appealable before the Commissioner of Income Tax(Appeal) under Section 15 of the aforesaid Act. In view of this fact that statutory alternative remedy is available to the petitioner, I am not inclined to grant any relief to the petitioner in this writ petition except granting liberty to prefer Appeal before the Appellate Authority within two weeks and urge all the points taken in this writ petition before the Appellate Authority, who will consider the same in accordance with law and by observing principles of natural justice.

The penalty proceedings initiated before the authority by its notice dated 19th March, 2021 as appears at page 220 of the writ petition will be disposed of by the Respondent concerned within two weeks from the date of communication of this order by granting opportunity of hearing.

If the petitioner files the appeal within two weeks from date, the appellate authority will not raise the point of limitation since this writ petition was filed within 20 days from the date of passing the impugned order.

It is recorded that this court has not gone into the merits of the case and the Authorities concerned will decide the case of the petitioner strictly in accordance with law.

WPA 9501 of 2021 is disposed of.

(Md. Nizamuddin, J.)