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WPA 11281 of 2021

Jankalyan Vinimay Private Limited
Vs
Deputy Commissioner of Income Tax, Circle-1(1), Kolkata & Ors.

Ms. Manju Agarwal,
Ms. B. Manot,

... For the Petitioner.

Mr. Dhiraj Kumar Trivedi,
Mr. Manabendranath Bandopahdyay

... For the Respondents.

In this writ petition, the petitioner has made several prayers and challenging the impugned Assessment Order in question and demand notices and also raising grievance against the sitting over its application filed before the respondent/Assessing Officer under Section 220(6) of the of the Income Tax Act, 1961. Now, the petitioner submits that the petitioner does not want to press the legality of Assessment Orders in this writ petition since those are the subject matter of appeal before the Appellate Authority. The petitioner's prayer is now confined to the relief of directing the Assessing Officer to dispose of the petitioner's application under Section 220(6) of the Act relating to the relevant Assessment Year.

I am not inclined to entertain this writ petition for the relief of direction upon the Assessing Officer to consider the petitioner's application under Section 220(6) of the Act, which was filed in September, 2018 and the petitioner has filed this writ petition in July, 2021 without explaining the delay in approaching this Court, if at all the petitioner was so seriously prejudiced by the demand notices raised in 2018. Instead of approaching this Writ Court, the petitioner should have taken steps for expediting the pending appeal in question arising out of the impugned Assessment Order and the demand.

Accordingly, finding no merit in the writ petition, this writ petition being WPA 11281 of 2021 is dismissed. However, dismissal of this writ petition will not prevent the petitioner from taking suitable steps for expeditious disposal of the appeal before the Appellate Authority.

(Md. Nizamuddin, J.)