HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 145 of 2021

Samarth Samarpan Seva Samiti **Versus** Government Of India

06.12.2021	Shri Yogesh Chandra Pandey, counsel for the petitioner. Shri Ajay Kumrani appears on behalf of Shri Amit Chaudhari, counsel for the respondents. Arguments heard. Order dictated in open Court. Signed and dated separately. Sd/- (**Sanjay S. Agrawal**) **Judge**

Anjani

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 145 of 2021

Samarth Samarpan Seva Samiti Through Its Secretary, Shri Ashwini Sahu, Age About 30 Years, S/o Shri Vimal Kumar Sahu, R/o K-6, Anupam Nagar, Raipur, District Raipur, Chhattisgarh, Through Its Power Of Attorney Holder, Shri Ameya Agasti, Charted Accountant, Aged About 35 Years, S/o Shri S. L. Agasti, R/o First Floor, Shop No. 19 And 21, Bhakt Mata Karma Parishar, Rda Building, New Rajendra Nagar, Raipur, District Raipur, Chhattisgarh., District : Raipur, Chhattisgarh

---- Petitioner

•Versus

1. Government Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, National E-Assessment Center, Delhi.
2. National Faceless Assessment Centre Delhi.
3. Additional / Joint / Deputy / Assistant Commissioner Of Income Tax / Income Tax Officer National E-Assessment Centre, Delhi.

---- Respondents

For Petitioner:	Shri Yogesh Chandra Pandey, Advocate.
For Respondents:	Shri Ajay Kumrani appears on behalf of Shri Amit Chaudhari, Advocate.

Single Bench: Hon'ble Shri Sanjay S. Agrawal, J

Order On Board

06/12/2021

1. This Writ Petition is directed against the assessment order dated 24.04.2021 (Annexure P/.3) passed by Respondent No.3 under Section 143 (3) of the Income Tax Act, 1961 (henceforth 'Act, 1961').

2. Shri Yogesh Chandra Pandey, learned counsel appearing for the petitioner would submit that the impugned assessment order has been passed in gross violation of clause (vii) of sub-section (7) of Section 144-B of the Act, 1961, therefore, it deserves to be quashed.

3. On the other hand, Shri Ajay Kumrani, learned counsel appearing for the respondents would submit that the impugned order of assessment dated

24.04.2021 (Annexure P/3) is appealable under Section 246-A of the Act, 1961 before the Commissioner, Income Tax (Appeals) and even against the order of Commissioner, Income Tax (Appeals), the petitioner can avail before the Income Tax Appellate Tribunal under Section 254 of the Act, 1981 and then he has further remedy of filing appeal before this Court under Section 260-A of Act, 1961 there-against, therefore, the instant writ petition, which is directly filed before this Court, is not maintainable.

4. I have heard learned counsel appearing for the parties and perused the entire papers annexed with this petition carefully.

5. Since the alternative efficacious remedy under Sections 246-A, 254 & 260A of the Act, 1961 is available to the petitioner, I am, therefore, not inclined to entertain this writ petition at such a prematured stage. However, the petitioner is granted 3 weeks' time to prefer appeal before the said authorities and, in turn, the said authorities shall consider and decide the same on merits in accordance with law expeditiously.

6. With the aforesaid observations, the writ petition stands disposed of.

Sd/-
(Sanjay S. Agrawal)
JUDGE

Anjani