**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

911 WRIT PETITION NO.8653 OF 2021

AMBIKA RECHARGE SOLUTION PRIVATE LIMITED THR
ITS MANAGING DIRECTOR
VERSUS
NATIONAL E-ASSESSMENT CENTER AND OTHER
...
Mr Sanket S. Kulkarni, Advocate h/f Mr M. B. Karande, Advocate for petitioner;
Mr Alok Sharma, Advocate for respondents

**CORAM : RAVINDRA V. GHUGE
AND
S. G. MEHARE, JJ.**

DATE : 27th August, 2021

PER COURT:

1. The petitioner has already availed of a statutory remedy by preferring an appeal before the Commissioner (Appeals) in Form No.35. It is conceded that the acknowledgment receipt of preferring an appeal is at page No.57 of the petition paper book. Despite the pendency of the appeal, the petitioner has approached this Court against the further steps taken by the Income Tax Authorities pursuant to the impugned order which is under challenge before the Appellate Forum.

2. The relief sought by the petitioner before us is with regard to the assessment order that is under challenge before the Commissioner (Appeals). We do not find it appropriate to exercise our extraordinary jurisdiction under Article 226 when there is already a statutory appeal preferred and the grievance of the petitioner can be considered in the said proceeding. This Court cannot permit the litigants to resort to parallel proceeding.

3. In view of the above, this petition is dismissed.

(S. G. MEHARE, J.) **(RAVINDRA V. GHUGE, J.)**

sjk