16-02-2022
Item No.37
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.2195 of 2022
Kushal Sengupta
-vs-
Union of India & Ors.

Mr. Shayak Chakraborty
Mr. Vivek Basu
Mr. Soham De Dhara ...for the petitioner

None ...for the respondents

Learned advocate for the petitioner is present and files affidavit of service. None represents the respondents.

In this writ petition, petitioner has challenged the impugned assessment order dated September 6, 2021 under section 144 read with section 254 of the Income Tax Act, 1961 which is an appealable order under the statute.

I am not inclined to entertain this writ petition on the grounds of availability of statutory alternative remedy. Accordingly, this writ petition being **WPA No.2195 of 2022 stands dismissed.**

However, since the petitioner submits that time to file appeal has expired, he is at liberty to file the appeal within three weeks from date; and if such appeal is filed within the time stipulated, the appellate authority shall consider the limitation issue by taking a lenient view.

[Md. Nizamuddin, J]