27.04.2022.
p.b.
Sl. No.11.

W.P.A. 6805 of 2022

Chowdhury Medicine Agency & Ors.
Vs.
Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr. M. K. Sanyal,
Mr. Arunesh Pathak.
……..for the petitioners.
Mr. Vipul Kundalia.
……….for the Income Tax Authority.

The affidavit of service filed in Court today be kept with the record.

Heard learned advocates appearing for the parties.

Petitioner has challenged the impugned assessment order dated 12th December, 2019, relating to the assessment year 2017-18, passed under Section 144 of the Income Tax Act, 1961, which was received by it on 13th December, 2019 and this writ petition has been filed on 13th April, 2022 i.e. after two years four months. Further, the impugned assessment order is an appeallable order under the statute before the CIT (Appeals). It also appears from record that after passing the impugned assessment order, penalty proceeding was initiated and orders of penalty has been passed which is also an appealable order and steps have been taken under Section 226(3) of the Act for recovery of the demand in question arising out of the impugned assessment and even that notice under Section 226(3) was issued on 18th February, 2020 as appears at page 183 of the writ petition.

Considering the facts and circumstances of this case as appears from record, I am not inclined to entertain this writ petition, firstly, on the ground of availability of alternative remedy under the statute and secondly, on the ground of inordinate delay in filing this writ petition that is not only after passing of the impugned assessment order but also after passing the penalty order and initiation of recovery proceeding while it is petitioners' own case that the petitioner received the impugned assessment order on 13th December, 2019 and order of recovery by way of attachment of bank account of the petitioner was issued on 18th February, 2020.

Accordingly, this writ petition being WPA No.6805 of 2022 is dismissed. However, dismissal of this writ petition will not prevent the petitioner from availing any alternative remedy in accordance with law.

There shall, however, be no order as to costs.

(Md. Nizamuddin, J.)