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WPA 6938 of 2022

Biki Overseas Private Limited & Anr.
Vs
Union of India & Ors.

Ms. Sneha Singh
... For the Petitioners.
Mr. S. Roy Chowdhury
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned assessment order under Section 143(3) of the Income Tax Act, 1961 dated 23rd March, 2022, relating to assessment year 2013-2014. On perusal of the grounds in the writ petition, I find that all are very casual and general in nature and there is not a single ground taken in the writ petition that either there was violation of principle of natural justice in passing the impugned assessment order or the order of the Assessing Authority is without jurisdiction or Constitutional validity of any provision of law is involved. Petitioners want to act this Court as an Appellate Authority by entering into the merits of the assessment, which this Court sitting in Constitutional writ jurisdiction under Article 226 of the Constitution of India should not do and the CIT (Appeal) is the appropriate Authority who can decide both on facts and law and also on evidence and merits of the assessment, if the petitioners are so aggrieved by the impugned assessment order. Petitioners also submit that the impugned order was passed ex parte but I do not find such ground in the writ petition and on the face of it, it is also incorrect since the relevant notices were issued from time to time before passing the impugned assessment order and if the petitioners themselves have chosen not to avail those opportunities, then no one can help them.

Considering the facts and circumstances of the case and in view of availability of statutory Appellate Forum for remedy to the petitioners by way of Appeal before the CIT (Appeal), this writ petition, being WPA 6938 of 2022 is dismissed.

If the petitioners file appeal against the impugned order before the CIT (Appeal) within a week from date, the Appellate Authority shall take a lenient view on the issue of limitation.

(Md. Nizamuddin, J.)