24.06.2022.
p.b.
Sl. No.18.

W.P.A. 11326 of 2022

Asha Devi Shaw
Vs.
Union of India & Ors.

Mr. Rishi Raju,
Mr. Rituraj Chakraborty,
Mr. Suvranil Saha.
........for the petitioner.
Mr. Aryak Dutt.
........for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 5th December, 2019 under Section 144 read with Section 147 of the Income Tax Act, 1961 relating to the assessment year 2014-15 on the ground that the same has been passed by ITO Ward No.(6)3, Patna, while petitioner is an assessee assessed in Calcutta and had filed return in Calcutta and without having any formal order of transfer under Section 127 of the Act the assessing officer has got no jurisdiction to pass the impugned assessment order, but the admitted facts as appears from record is that petitioner herself has chosen to avail the alternative remedy by way of filing appeal before the CIT (Appeals) as appears from page 53 being Annexure – P7 to the writ petition. It is a well settled principle of law that a person cannot run two parallel proceedings which petitioner has done in this case by filing the writ petition as well as filing appeal against the very same impugned assessment order. In addition, the impugned order has been passed by the officer concerned at Patna as such the cause of action has not been arisen within the territorial jurisdiction of this Court.

Considering the facts and circumstances of this case and in view of the discussions made above that the petitioner has already filed an appeal for redressal of her grievance against the impugned assessment order before the CIT (Appeals) concerned, Patna, without going into the merit of the aforesaid appeal, this writ petition being WPA No.11326 of 2022 is dismissed.

(Md. Nizamuddin, J.)