Daily List 35.
Bpg.

January 10, 2022

In the High Court at Calcutta
Constitutional Writ Jurisdiction
(Via Video Conference)

WPA No.20442 of 2021

Suman Devi & Anr.
Versus
Tax Recovery Officer & Ors.

Mr. Supratic Roy.
...for the petitioners.

Mr. Soumitra Mukherjee,
Mr. Nilotpal Chatterjee.
...for the State.

In this writ petition, petitioners have challenged the impugned show cause notice dated 17th September, 2018 by the Tax Recovery Officer, Second Schedule of the Income Tax Act, that is, after more than three years from the date of impugned show cause notice. This inordinate delay in filing the writ petition against the impugned show cause notice is without any explanation. Further, petitioners have a remedy available under the Second Schedule of the Income Tax Act, if they are aggrieved by any action of the Tax Recovery Officer under the Second Schedule, and if the petitioners have not availed of the same without explaining the reason for avoiding the alternate remedy available to them.

In view of the discussions made above, this writ petition being WPA 20442 of 2021 is dismissed on the ground of inordinate delay as well as on the ground of availability of alternative remedy, however dismissal of this writ petition will not prevent the petitioners from availing any remedy available to them in accordance with law.

(Md. Nizamuddin, J.)