28.09.2022.
p.b.
Sl. No.15.

W.P.A. 21656 of 2022

Magadh Sugar & Energy Ltd. & Anr.
Vs.
Assessment Unit, Income Tax Department,
National Faceless Assessment Centre,
Delhi – 110 001 & Anr.

Mr. Ashim Chowdhury,
Mr. Soham Sen.
........for the petitioner.
Mr. S. Roy Chowdhury.
........for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned final detailed reasoned assessment order under Section 143(3) of the Act, dated 8th September, 2022 discussing the assessment on merit and determining the total income of the assessee/petitioner amounting to Rs.88,69,11,131/- and subsequent penalty proceeding initiated relating to assessment year 2021-2022 which is an appellable order under the statute and I am not inclined to entertain this writ petition on the ground of availability of alternative remedy by way of filing appeal before the CIT (appeals) against the assessment order under Section 143(3) of the Income Tax Act, 1961, in view of the facts and circumstances of the case as appears on perusal of record annexed to the writ petition.

With this observation and direction, this writ petition being WPA No.21656 of 2022 is dismissed.

(Md. Nizamuddin, J.)