WPA 24447 OF 2022

22.11.2022
Sl no. 72
Ct no. 2
P.M.

Gobinda Chowdhury
- Vs -
The Union of India & Ors.

Mr. Himangshu Kumar Ray
... for the petitioner

Learned Counsel for the petitioner appears and files affidavit of service which may be kept with the record.

By this writ petition, petitioner has challenged the impugned assessment order dated 26th September, 2022 passed under Section 143(3) read with Section 144(B) of the Income Tax Act relating to assessment years 2020-2021.

I have perused the assessment order which has been passed on merit and on the basis of material evidence and considering the same I am not inclined to entertain this writ petition for the following reasons.

1. This case does not fall in those categories of cases where the impugned notices were issued and proceedings were initiated by an authority having inherent lack of jurisdiction.
2. This is also not a case where there is a patent violation of principle of natural justice.

3. This is also not a case where constitutional validity of any provision of law is involved.
4. The impugned assessment order under Section 143(3) of the Income Tax Act, 1961 is appellable under the statute and as such petitioner has alternative remedy.
5. It is not a case where the alternative remedy is not efficacious and speedy.
6. It is not a case where there is any specific bar against the appellate authority in adjudicating all the issues raised in this writ petition.

In view of the discussion made above, this writ petition being WPA 24447 of 2022 is dismissed.

However, dismissal of this writ petition will not be a bar for the petitioner to avail the alternative remedy by way of an appeal and to urge all the points before the appellate authority which has been raised in this writ petition.

(Md. Nizamuddin, J.)