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ORDER SHEET

WPO 1013 of 2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SATYALAXMI MERCHANTS PRIVATE LIMITED
Vs
NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 24th February, 2022

(Via Video Conference)

Mr. Rites Goel, Adv.
...for the petitioner
Mr. Smarajit Roy Chowdhury,
Mr. Soumen Bhattacharjee, Advs.

The Court: Affidavit of service filed in Court be kept with the records.

In this matter petitioner has challenged the impugned assessment order dated 25th September, 2021 relating to assessment year 2012-13 under Section 143(3) of the Income Tax Act, 1961 on the ground of violation of principles of natural justice which is an appealable order under the statute. It appears from records annexed to the writ petition that the aforesaid impugned assessment order was passed after service of draft assessment and providing opportunity to make any objection to the said draft assessment and petitioner had availed that opportunity by making a detailed representation/objection to the aforesaid draft assessment by 21st September, 2021 which is about 30 pages and petitioner himself submits that in support of his case and objection to the draft assessment he has filed the document containing more than 500 pages. It appears from the aforesaid representation/objection that petitioner has not made any specific prayer for giving him opportunity of personal hearing before the final assessment order.

Considering the facts of the case as emerged from records and submissions of the parties that this case does not fall in those categories of cases where there is a patent violation of principles of natural justice. I find from the impugned assessment order that it is very elaborate in nature and if the petitioner is so aggrieved he may challenge the same before the Appellate Authority and take all the points before the Appellate Authority.

Without going into the merit of the impugned assessment order this writ petition being WPO 1013 of 2022 is dismissed only on the ground of availability of alternative remedy by way of statutory appeal and if petitioner files such appeal before the Appellate Authority within two weeks from date, the Appellate Authority shall take a lenient view on the issue of limitation.

(MD. NIZAMUDDIN, J.)

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