

ORDER SHEET
WPO/1731/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

JAGDISH PRASAD KASAT
VS
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 29TH March, 2022.

Appearance:
Mr. Rites Goel, Adv.
..for the petitioner

Mr. Prithu Dudhoria, Adv.
..for the respondents

The Court : In this matter the petitioner has challenged the impugned notice under Section 148 of the Act dated 31st March, 2021 relating to the assessment year 2014-15, while he has filed writ petition on 23rd March, 2022, that is, almost after a year of passing of the issuance of impugned notice without any explanation at all for this delay in approaching the Writ Court and further that the impugned notice under Section 148 of the Act has been culminated into the final assessment order which has been produced before the Court, on perusal of which it appears that the assessment order has already been passed on 25th March, 2022, which is an appealable order and taking judicial note of this fact that when the final

assessment order has already been passed it will not be proper on part of the writ Court to interfere with the aforesaid assessment order and the appropriate remedy for the petitioner lies before the CIT appeal.

Considering the facts and circumstances of the case as appears from record, this writ petition being WPO No. 1731 of 2022 stands dismissed.

(MD. NIZAMUDDIN, J.)

