IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12889 of 2022

Refulgent Ispat Pvt. Ltd., Rourkela .... ***Petitioner***

M/s. S. K. Acharya and associates, Advocates

-versus-

Principal Commissioner of Income Tax (Central), Visakhapatnam and another .... ***Opposite Parties***

Mr. R. S. Chimanka, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
19.05.2022

Order No.

01. 1. The challenge in this writ petition is to an assessment order under Section 153C of the Income Tax Act, 1961 ('the Act'). Although the impugned assessment order is being assailed on several grounds including the ground of lack of jurisdiction, the Court is of the view that the Petitioner has an efficacious alternative remedy by way of an appeal before the concerned Commissioner of Income Tax (Appeals) as provided by the Act.

2. Consequently, leaving it open to the Petitioner to avail such alternative remedy and urge all the issues raised in the present petition before such Appellate Authority in accordance with law, the writ petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

M. Panda