IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP-9231-2022 (O&M)
Date of Decision:04.05.2022

Rakesh Kumar ....Petitioner

Versus

Union of India and others

......Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN

Present:- Mr. Ankit Grewal, Advocate for the petitioner.

*****

TEJINDER SINGH DHINDSA J.(Oral)

Counsel has been heard.

We find that in the instant matter a final assessment order dated 29.03.2022 at Annexure P-9 has been passed.

We are of the considered view that in the facts and the circumstances of the case, the petitioner would have an efficacious statutory remedy of appeal under Section 246-A of the Income Tax Act against the impugned assessment order.

The petitioner ought to avail of such statutory remedy.

At this stage counsel seeks withdrawal of the writ petition with liberty to avail of the statutory remedy of appeal on all such grounds as may be available in accordance with law as also press all the contentions and submissions that were raised in the instant writ petition as well.

Disposed of as withdrawn with liberty as prayed for.

Needless to observe that we have not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

04.05.2022
shweta

Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No