**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CWP-18230-2022 (O&M)
Date of Decision:14.11.2022

Ashwani Kumar

.......Petitioner

Versus

Pawan Kumar Sharma, Income Tax Officer and others

......Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK GUPTA**

Present:- Dr. Rishi Pal Singh, Advocate for the petitioner.

TEJINDER SINGH DHINDSA J.(Oral)

Challenge in the instant petition is to the assessment order dated 25.03.2022 (Annexure P-7) passed by the Assessing Authority pertaining to assessment year 2013-14. Further challenge is to the consequential notice dated 30.03.2021 (Annexure P-1) issued by respondent No.1 under Section 148 of the Income Tax Act 1961.

Having heard counsel for the petitioner at length and having perused the pleadings on record, we are of the considered view that no interference at this stage is warranted.

Concededly, petitioner has statutory remedy of appeal against the assessment order dated 25.03.2022 (Annexure P-7) which he ought to avail.

In view of the above, writ petition is disposed of.

Suffice it to observe that it would be open for the petitioner to avail of his statutory remedy of appeal and by raising all such grounds as may be available in accordance with law.

Disposed of.

**(TEJINDR SINGH DHINDSA)
JUDGE**

**(DEEPAK GUPTA)
JUDGE**

14.11.2022
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Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No