

05.04.2023.
p.b.
Sl. No.19.

WPA 6563 of 2023

Binay Ranjan Ray
Vs.
Union of India & Ors.

Mr. V. Kothari,
Mr. Aasish Choudhury,
Ms. Puja Tripathi.
.....for the petitioner.

The affidavit of service filed in Court today be kept with the record.

By this writ petition, petitioner has challenged the impugned order dated 3rd February, 2023, relating to assessment year 2015-2016, on the ground of violation of principle of natural justice by contending that the objection to the notice under Section 142(1) of the Act has not been properly considered and dealt with.

I have perused the aforesaid impugned order and find that the same has neither been passed without giving any opportunity of hearing to the petitioner nor there is any procedural irregularity rather the impugned order contains elaborate discussion and reason and has recorded his findings and this Court cannot act as an appellate authority over the aforesaid final re-assessment order and substitute such findings of the assessing officer based on material evidence. Furthermore, there is no bar on the appellate authority to decide the issues on

challenging the aforesaid impugned final assessment order.

In view of the discussions made above, this writ petition being WPA 6563 of 2023 is dismissed on the ground of availability of alternative remedy by way of appeal.

(Md. Nizamuddin, J.)