WPA 9206 OF 2023

06.06.2023
Sl no. 23
Ct no. 2
P.M.

GK Sports

- Vs –

National Faceless Assessment Center, Income Tax Department & Ors.

Mr. Abhratosh Majumdar, Sr. Adv
Mr. Avra Mazumder,
Mr. Dipendra Nath Chunder,
Mr. S. Panda,
Mr. Kausheyo Roy
... for the petitioner

Ms. Smita Das De
... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 23rd March, 2023 passed under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to assessment year 2018-2019 on the ground that the same has been passed in violation of principle of natural justice and also on the ground of non-consideration of its reply to the show-cause notice and relevant material as indicated by the assessee petitioner in the said reply in a proper manner.

I have considered the submission of Mr. Majumdar, learned senior advocate appearing for the petitioner and the documents he has placed and have perused the impugned assessment order and considering the same I am not inclined to entertain this writ petition for the reason that the impugned assessment order under Section 147 of the Act is an appellable order and that the assessment order has been passed by giving elaborate reasons. There is a difference between sufficiency of reason and no reason at all.

It is not a case as appears from the impugned order that the Assessing Officer has not at all referred or discussed the objection of the petitioner against the draft assessment order in question. The Assessing Officer has given its reasons and findings for coming to its conclusion, sufficiency of it and the reasons and findings cannot be appreciated and scrutinized by a writ court under Article 226 of the Constitution of India like an appellate authority.

Furthermore, I have considered the impugned order which is neither in violation of principle of natural justice by denying the petitioner any opportunity of hearing nor patently the impugned order is contrary to any specific provision of law nor the impugned order is without jurisdiction nor there is any procedural irregularity in course of the impugned proceeding.

Without going into the merit of the impugned assessment order, on the ground of availability of alternative remedy of statutory appeal I am not inclined to entertain this writ petition being WPA 9206 of 2023 and accordingly the same is dismissed.

However, if the petitioner files the appeal within a period of two weeks from date before the statutory appellate authority concerned, the point of limitation will not be raised by the appellate authority and the appeal will be disposed expeditiously.

(Md. Nizamuddin, J.)