21.06.2023
Sl no. 17
Ct no. 2
P.M.

WPA 12586 OF 2023

Shreesatya Metal & Alloys Private Limited.
- Vs -
Assistant/Deputy Commissioner of Income Tax, Circle 5(1), Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Remesh Kr. Patodia,
Ms. Megha Agarwal,
Mr. Samrat Das
... for the petitioner

Heard learned advocates appearing for the petitioner.

By this writ petition petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 dated 27th July, 2022 relating to assessment year 2016-2017.

Mr. Mazumder, learned advocate appearing for the petitioner very fairly submits that during the pendency of the writ petition the assessment order under Section 147 of the Act has been passed on 27th May, 2023 after following due procedure of law by issuing notice under Section 147, 142(1) and 143(2) of the Act.

Furthermore, the assessment order under Section 147 of the Act is an appellable order.

Subsequent development during the pendency of the writ petition and in view of availability of alternative remedy I am not inclined to grant any relief in this writ petition except granting liberty to the petitioner to file appeal against the final assessment order under Section 147 of the Act dated 27th May, 2023 within three weeks from date and if petitioner files such appeal within the time stipulated herein the authority concerned shall consider and dispose of the same on merit without insisting on the point of limitation.

Accordingly this writ petition being WPA 12586 of 2023 stands disposed of.

(Md. Nizamuddin, J.)