12.7.2023
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WPA 14545 of 2023

Asim Sankar Mal
Vs
Union of India and & Ors.

Mr. Debasish Ghosh,
Mr. S. Roy
... For the Petitioner.
Mr. Om Narayan Rai
... For the Respondents.

In further continuation of the hearing held on 4th July, 2023, Mr. Ghosh, learned Advocate appearing for the petitioner could not improve his argument with any legal provision in support of his contention or citing any decision that even if petitioner could not file objection before the Dispute Resolution Panel (DRP) against the draft assessment in view of provisions of Section 144(C)(2) of the Income Tax Act, 1961, the same should have been forwarded by the Assessing Officer himself out of his own.

Considering the facts and circumstances of the case I do not find any reason to interfere with the impugned assessment order dated 23rd May, 2023 under Section 144(C)(3) of the Act, which is an appealable order under the statute and accordingly, this writ petition being WPA 14545 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points raised herein before the Appellate Authority concerned, if he files any appeal against the impugned assessment order.

(Md. Nizamuddin, J.)