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WPA 15360 of 2023

Arijit Pal
Vs
Union of India & Ors.

Ms. Namrata Jha
... For the Petitioner.
Mr. Aryak Dutta
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2017-2018, which was passed on 25th July, 2022, i.e. almost after a year of passing such impugned order. It also appears from record that by this writ petition, petitioner has challenged the subsequent impugned assessment order dated 18th May, 2023, under Section 147 read with Section 144/144B of the Act which is an appealable order. For initiating the impugned assessment proceeding notice under Section 148A(b) of the Act was issued on 24th May, 2022 and thereafter considering the objection to the same, impugned order under Section 148A(d) was passed on 25th July, 2022. Had the petitioner been aggrieved by the very initiation of the re-assessment proceedings it should have challenged at least the order under Section 148A(d) of the Act immediately after passing of the order but he did not do so and the Assessing Officer having no option, after waiting for more than ten months has passed the final assessment order under Section 147 of the Act and it is an Appealable order.

In view of the availability of alternative remedy by way of appeal against the impugned final assessment order under Section 147 of the Act, I am not inclined to entertain this writ petition and accordingly this writ petition being WPA 15360 of 2023 is dismissed.

However, considering the prayer of the learned Advoate appearing for the petitioner that petitioner intends to file appeal against the aforesaid impugned assessment order, fifteen days time from date is granted to file the appeal against the impugned assessment order under Section 147 of the Act. If petitioner files the appeal within the time stipulated herein, the Appellate Authority concerned shall consider and dispose of the appeal on merits without raising the point of limitation and furthermore, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points before the Appellate Authority which has been raised in this writ petition and the same shall be considered by the Appellate Authority in accordance with law.

(Md. Nizamuddin, J.)