WPA 16083 Of 2023

20.07.2023
Sl no. 11
Ct no. 2
P.M.

Indra Jaiswal
- Vs -
The Union of India & Ors.

Mr. Pratip Mukherjee,
Mr. Arijit Ghosh
... for the petitioner

Mr. Soumen Bhattacharya
... for the respondent

Heard learned advocate appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order under Section 147 of the Income Tax Act, 1961 relating to assessment year 2018-2019 which is an appellable order under the statute.

It is not a case where the impugned assessment order has been passed in violation of principle of natural justice or that the order is contrary to any specific provision of law or there is any procedural irregularity in passing the impugned order under Section 147 of the Act or the order was passed by the Assessing Officer is without jurisdiction.

In view of the facts recorded hereinabove without going into the merit of the assessment order, on the ground of availability of alternative remedy by way of appeal, I am not inclined to grant any relief in this writ petition except granting liberty to the petitioner to file appeal against the impugned assessment order within two weeks from date and if such appeal is filed by the petitioner within the time stipulated herein above the appellate authority will not raise the point of limitation and shall consider and dispose of the appeal in accordance with law and on merit after giving an opportunity of hearing to the petitioner or its authorized representatives.

With this observation and direction this writ petition being WPA 16083 of 2023 stands disposed of.

(Md. Nizamuddin, J.)