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WPA 18408 of 2023

Sitaram Sharma
Vs
Assistant Commissioner of Income Tax, Circle 40, Kolkata & Ors.

Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Mr. Suman Bhowmik
... For the Petitioner.
Mr. Om Narayan Rai
... For the Income Tax Authority.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the final impugned assessment order dated 4th June, 2023, under Section 147 of the Income Tax Act, 1961 relating to the assessment year 2018-19, which is an appealable order under the statute. Petitioner has challenged the impugned assessment order on the ground of the mode and manner of examination and cross-examination of the witness in question and statement of such witness upon which assessing officer has relied. This court cannot go into the aforesaid issue in exercise of its Constitutional writ jurisdiction under Article 226 of the Constitution of India.

Without going into the merits of the impugned assessment order where the subject matter of challenge totally relates to evidence and in view of availability of alternative remedy by way of appeal I am not inclined to entertain this writ petition and grant any relief except extending the time to file appeal against the impugned assessment order by a period of two weeks from date and if such appeal is filed by the petitioner within the time stipulated herein, the Appellate Authority concerned shall consider the appeal to be filed on merits without raising the point of limitation.

It is clarified that this court has not gone into the merits of the impugned assessment order and all points raised in this writ petition are kept open before the Appellate Authority.

(Md. Nizamuddin, J.)