WPA 18685 OF 2023

29.08.2023
Sl no. 15
Ct no. 2
P.M.

Sreemaa Associates Private Limited
- Vs -
Assistance Commissioner of Income Tax, National Faceless Assessment CEBTRE 1(1)(2), Delhi & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Suman Bhowmik
Mr. Samrat Das
... for the petitioner
Mr. Om Narayan Rai
... for the respondent

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned assessment order dated 20th September, 2022 under Section 144, read with Section 144B of the Income Tax Act, 1961 relating to assessment year 2020-2021, on the ground that the reply to the show-cause notice filed by the petitioner has not been properly considered and on hyper technical ground that in one place in the impugned order it has been recorded that no reply to the show-cause notice has been filed which in fact in the other part of the order it has been recorded that the reply was filed and on perusal of the impugned assessment order I find that the contentions raised by the petitioner in its reply to the show-cause notice was considered in the impugned assessment order and if the petitioner is not satisfied with the reasonings and findings in the assessment order, the appropriate forum for raising such grievance is the appellate authority to scrutinize or re-appreciate the facts and findings based on evidence.

Petitioner submits that due to serious medical illness by the Director of the petitioner by the disease of Cancer he could not pursue the remedy before the appellate authority at this stage because it has become time barred and in support of such plea of medical problem petitioner has annexed medical documents to the writ petition.

Considering the facts and circumstances of this case and submission of the parties and the medical ground of serious illness of the petitioner's Director, without going into the merit of the impugned assessment order this writ petition being WPA 18685 of 2023 is disposed of by granting liberty to the petitioner to file the statutory appeal within two weeks from date, as an extraordinary exceptional case of serious medical illness. If the appeal is filed within the time stipulated herein the appellate authority concerned shall consider and dispose of the appeal on merit and in accordance with law without raising the point of limitation.

(Md. Nizamuddin, J.)