5.9.2023
ks
sl. 9

WPA 20457 of 2023

Radhagobind Commercial Limited
Vs
Income Tax Officer, Ward 11(1), Kolkata & Ors.

Mr. Abhratosh Majumder, Ld. Sr. Adv.,
Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Mr. Samrat Das
... For the Petitioner.
Mr. Aryak Dutt
... For the Respondent No.1.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 29th May, 2023, under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to the assessment year 2017-18. On perusal of the aforesaid impugned assessment order I find no reason to entertain this writ petition firstly on the ground of availability of alternative remedy by way of statutory appeal and secondly I find that the aforesaid impugned order is neither without jurisdiction nor having passed by an authority having inherent lack of jurisdiction nor in violation of principles of natural justice. However, on the ground of availability of alternative remedy by way of statutory appeal, though the time to file appeal against the impugned assessment order has expired, in the interest of justice, time to file statutory appeal against the aforesaid impugned assessment order is extended by 15 days from date and if such appeal is filed by the petitioner within the time stipulated herein, the Appellate Authority concerned shall consider and dispose of such appeal to be filed by the petitioner, on merits, by not raising the point of limitation.

It is clarified that this writ petition has not been entertained on the ground of availability of alternative remedy without going into the merits of the impugned assessment order and petitioner will be free to urge all the points on merits of the impugned assessment order before the Appellate Authority.

With this observation and direction this writ petition being WPA 20457 of 2023 is disposed of.

(Md. Nizamuddin, J.)