

ORDER SHEET

WPO/232/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

NEELKANTH COMMODITIES PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 28th February, 2023.

Appearance:
Mr. Avijit Ghoshal, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned reassessment order dated 29th September, 2021 relating to assessment year 2013-14, under Section 147 of the Income Tax Act, which is appealable order under the statute and in fact petitioner has already filed the appeal against the aforesaid impugned assessment order and it is well-settled principles of law that a person cannot run two parallel proceedings and accordingly I am not inclined to entertain this writ petition being WPO 232 of 2023 and the same is dismissed.

(MD. NIZAMUDDIN, J.)

TR/

