OD –4

ORDER SHEET

WPO/979/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PAWAN KUMAR TIBREWAL
VS
INCOME TAX OFFICER, WARD 44(1) AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 12th June, 2023.

Appearance:
Mr. Rites Goel, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
...For the Respondents

The Court : Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order under Section 147 read with Section 144/144B of the Income Tax Act, 1961 relating to assessment year 2018-19. I have perused the aforesaid impugned order which is an appealable order before the CIT (Appeals) under the statute and without availing the alternative remedy by way of appeal, petitioner has approached this Writ Court under Article 226 of the Constitution of India.

In view of availability of alternative remedy by way of statutory appeal and for the reason that the aforesaid impugned assessment order is neither without jurisdiction nor there is any procedural irregularity that the impugned order is not an ex parte order, I am not inclined to entertain this writ petition being WPO 979 of 2023 and accordingly the same is dismissed.

Considering the prayer of the petitioner, liberty is granted to the petitioner to file appeal against the assessment order within fifteen days from date and if such appeal is filed by the petitioner within the time stipulated herein, the same shall be considered in accordance with law and on merit without insisting on the point of limitation.

(MD. NIZAMUDDIN, J.)

TR/