OD –4

ORDER SHEET
WPO/1051/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AUTO CARRIAGE PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 17th May, 2023.

Appearance:
Mr. A. Agarwal, Adv.
Mr. Farhan Ghaffar, Adv.
...For the Petitioner
Mr. Prithu Dudhoria, Adv.
...For the Respondents

The Court: Heard both the parties.

By this writ petition, petitioner has challenged the impugned final assessment order under Section 147 read with Section 144 of the Income Tax Act, 1961 dated 22nd March, 2023, relating to the assessment year 2016-17 which is an appealable order under the statute.

In view of the availability of the alternative remedy by way of statutory appeal and since the impugned order does not fall in those categories of cases where it is without jurisdiction or there is violation of any principles of natural justice, I am not inclined to entertain this writ petition.

Without going into the merit of the assessment order itself, on the ground of alternative remedy this writ petition being WPO 1051 of 2023 is disposed of by granting liberty to file the appeal against the aforesaid impugned assessment order within two weeks from date and if such appeal is filed within the time stipulated herein, CIT (Appeals) shall consider and dispose of the appeal on merit and in accordance with law without insisting on the point of limitation.

(MD. NIZAMUDDIN, J.)

TR/