OD –4

ORDER SHEET
WPO/1187/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

CHANDRESH KUMAR VYAS
VS
THE INCOME TAX OFFICER WARD 3/1 KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 5th July, 2023.

Appearance:
Mr. Rajarshi Chatterjee, Adv.
Mr. Gobinda Dey, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 relating to assessment year 2014-15. But during the pendency of the writ petition final assessment order under Section 147 of the Act has already been passed on 29th May, 2023 which is an appealable order under the statute and furthermore the said assessment order is not a subject matter of challenge in this writ petition.

Since the impugned order 148A(d) of the Act has already been culminated into the final assessment order under Section 147 of the Act and alternative remedy by way of statutory appeal is available to the petitioner, without going into the merit of the writ petition, on the ground of availability of alternative remedy, this writ petition being WPO 1187 of 2023 is disposed of by granting liberty to the petitioner to file appeal against the aforesaid assessment order dated 29th May, 2023 under Section 147 of the Act, within a period of fifteen days from date and if such appeal is filed by the petitioner within the time stipulated herein, the appellate authority shall consider and dispose of the said appeal on merit and in accordance with law without insisting on the point of limitation.

(MD. NIZAMUDDIN, J.)

TR/