OD –6

ORDER SHEET
WPO/1319/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

DIVINE FINANCIAL MANAGEMENT PRIVATE LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 26th July, 2023.

Appearance:
Mr. Zubeen Pandey, 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 final assessment order under Section 147 read with Section 144/144B of the Income Tax Act, 1961 dated 25th May, 2023 relating to assessment year 2013-14 which has been passed on the basis of notice under Section 148A(b) of the Act and order under Section 148A(d) of the Act and after participation of the petitioner in the proceeding subsequent to the order under Section 148A(d) of the Act.

Considering the facts and circumstances of the case, I am not inclined to entertain this writ petition on the ground of availability of alternative remedy by way of statutory appeal against the impugned final assessment order under Section 147 on the basis of notice under Section 148A(b) of the Act and in view of the participation of the petitioner in the proceeding from the stage of notice under Section 148A(b) of the Act to the passing of final order under Section 147 of the Act. Accordingly, this writ petition being WPO 1319 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to take all the points raised in this writ petition against the aforesaid impugned assessment order before the appellate authority if the appeal so filed by the petitioner.

(MD. NIZAMUDDIN, J.)

TR/