OD –8

ORDER SHEET
WPO/1331/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

KESHAV JEWELLERS INDIA PRIVATE LIMITED
VS
INCOME TAX OFFICER WARD 11/1 AND ORS.

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

Appearance:
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...For the Petitioner
Mr. Aryak Dutt, 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 144B of the Income Tax Act, 1961, dated 24th May, 2023 relating to assessment year 2016-17 which is an appealable order under the statute and petitioner is agreeable to avail the alternative remedy by way of filing appeal before the CIT (Appeals)

Considering the facts and circumstances of the case, I am not inclined to grant any relief in this writ petition against the aforesaid impugned assessment order except granting liberty to the petitioner to file the appeal against the aforesaid impugned assessment order within fifteen days from date and if such appeal is filed within the time stipulated herein, the appellate authority shall not raise the point of limitation and consider and dispose of the appeal on merit and in accordance with law.

Accordingly, this writ petition being WPO 1331 of 2023 is disposed of.

(MD. NIZAMUDDIN, J.)

TR/