

OD – 8

ORDER SHEET
WPO/2232/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PACKWELL COMMERCIAL PRIVATE LTD
VS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 11th April, 2023

Appearance:
Ms. Soma Chatterjee Mishra, 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 dated 28th September, 2021 under Section 147 read with Section 144 of the Income Tax Act, 1961.

Mr. Dutt, learned advocate opposing the writ petition draws attention to this Court about the averment made by the petitioner itself in paragraph 41 of the writ petition that against the very same impugned order the petitioner has already filed statutory appeal before the CIT (Appeals) and which is pending for disposal.

Considering this fact, I am of the view that a person cannot run two parallel proceedings for the very same cause of action.

Accordingly, this writ petition being WPO 2232 of 2022 is dismissed without going into the merit of the impugned assessment order with the observation that the Appellate Authority shall dispose of the appeal in question expeditiously.

(MD. NIZAMUDDIN, J.)

TR/