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ORDER SHEET

WPO/1461/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S PARK LEATHER COMPANY AND ORS
VS
THE COMMISSIONER OF INCOME TAX (APPEAL) UNIT-9, KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 3rd August, 2023.

Appearance:
Mr. Sudhakar Thakur, Adv.
Mr. Syed Rahil Faraz, Adv.
...For the Petitioner
Mrs. Smita Das De, Adv.
...For the respondents

The Court: Heard learned advocates appearing for the petitioner.

Petitioner has filed this writ petition being aggrieved by the inaction on the part of the respondent CIT Appellate Authority concerned of the Income Tax in disposing the appeal of the petitioner on the order of remand dated 31st December, 2018 by the Income Tax Appellate Tribunal relating to assessment year 2013-14.

A very peculiar stand has been taken by the respondent Income Tax Authority that though the appeal was filed manually but after the passing of the order of the Tribunal remanding the matter before the CIT Appellate Authority concerned faceless system came into effect and the department itself does not know that in such a case who will be the appellate authority in disposing of the appeal of the assessee petitioner and submitting that petitioner himself is to take initiative to find out who will be its appellate authority under the faceless system. Such stand of the department is highly unacceptable as to why the assessee petitioner is to be harassed for change in the system of the department. It is the department concerned who will have to do this task and inform that who is the Appellate Authority.

Considering the submission of Ms. Das De that the appeal of the petitioner has already been registered online and he will be given intimation in due course, I am not inclined to pass any order.

It is expected that the appeal in question of the petitioner will be disposed of expeditiously.

Accordingly, this writ petition being WPO 1461 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

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