OD –5

ORDER SHEET

WPO/1422/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

TEZAS TRADING COMPANY PRIVATE LIMITED
VS
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 4(1) AND ORS.

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

Appearance:
Mr. Anil Kumar Dugar, 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 assessment order under Section 147 read with Section 144B of the Income Tax Act, 1961 which is an appealable order under the statute and in view of availability of alternative remedy by way of appeal, I am not inclined to grant any relief in this writ petition except extending the time to file appeal against the aforesaid impugned assessment order by two weeks from date and if the appeal is filed against the impugned assessment order within two weeks from date, the appellate authority concerned shall not raise the point of limitation and consider and dispose of the appeal on merit.

With these observations and directions, this writ petition being WPO 1422 of 2023 stands disposed of.

(MD. NIZAMUDDIN, J.)

TR/