OD –10

ORDER SHEET
WPO/1532/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

CHURIWAL COMMERCIAL COMPANY PRIVATE LIMITED
VS
INCOME TAX OFFICER, WARD 6(1), KOLKATA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 5th September, 2023.

Appearance:
Mr. Anil Kumar Dugar, 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 30th May, 2023 under Section 147 read with Section 144B of the Income Tax Act, 1961 relating to assessment year 2017-18 which is an appealable order, on the ground that no effective opportunity of compliance of notice under Section 143(2) was given to the petitioner which was issued on 26th May, 2023 by which petitioner was asked to give response to the same by 27th May, 2023. Though time to give response to the notice under Section 143(2) was not very sufficient but it also appears from record that the petitioner did not prayed for further time or adjournment for compliance of the said notice and it also appears from record that the impugned assessment order was not passed on the very same day by which petitioner was asked to give response rather it was passed on 30th May, 2023, so petitioner could have filed response before passing the impugned assessment order which is an appealable order and not only that, after order dated 30th May, 2023 petitioner filed this writ petition on 22nd August, 2023 which is after two months twenty two days after the passing of the impugned assessment order.

In such facts and circumstances of the case and in view of availability of alternative remedy by way of appeal, I am not inclined to invoke the Constitutional Writ Jurisdiction under Article 226 of the Constitution of India in this matter and accordingly this writ petition being WPO 1532 of 2023 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/