

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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2023:PHHC:141121-DB

CWP-24767-2023

Date of Decision: 06.11.2023

Benq India Pvt. Ltd.

.....Petitioner(s)

Versus

National Faceless Assessment Centre and another

....Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN**

Present: Mr. Ruchesh Sinha, Advocate,
and Mr. Pankaj Aggarwal, Advocate,
for the petitioner.

G.S.SANDHAWALIA, J. (Oral)

1. The present writ petition has been filed under Articles 226 and 227 of the Constitution of India for quashing the assessment order dated 27.09.2023 (Annexure P-1) passed by respondent No.1 under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (in short 'the Act').

2. A perusal of the writ petition would go on to show that proceedings were conducted through video conferencing before the framing of the assessment. Apparently, the petitioner has an alternate and efficacious remedy to challenge the said order. The writ petition has been filed on the ground that the Assessing Officer had changed his views as such during the hearing and then passed the said order. Efforts have been made to argue the matter on merits.

3. We are of the considered opinion that keeping in view the settled law that once there is alternative and efficacious remedy under the provisions of the Act, though the petitioner in the writ petition in Para No.7 has said otherwise in contradiction to the grounds taken that the remedy is not efficacious, we are not inclined to go into the merits of the case.

4. Resultantly, we dispose of the writ petition with liberty to the petitioner to avail his alternative remedy before the Appellate Authority. Keeping in view the fact that the writ petition was filed on 20.10.2023, prior to the expiry of period of limitation, we are of the considered opinion that the Appellate Authority would decide the appeal on merits in case the same is filed within a period of two weeks from today.

(G.S. SANDHAWALIA)
JUDGE

06.11.2023
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(HARPREET KAUR JEEWAN)
JUDGE

Whether reasoned/speaking	Yes
Whether reportable	No