16.07.2024
Item No.
AD 3

Saswata

W.P.A. 11489 of 2024

ST Textile Limited
versus
Union of India & Ors.

Ms. N. Banerjee
Mr. D. Dey
Ms. S. Mitra
Mr. A. Ojha

...For the petitioner

Mr. Tilak Mitra

...For the respondents

1. The instant writ petition has been filed, *inter alia*, challenging not only the notice issued under Section 143(2) of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") dated 2nd June 2023 in respect of the assessment year 2022-23 but also the notices issued under Section 142(1) of the said Act dated 9th October 2023, 15th January 2024, 14th February 2024 and 2nd March 2024. The petitioner also challenges the assessment order dated 18th March 2024 passed under Section 143(3) read with Section 144B of the said Act for the assessment year 2022-23.

2. Ms. Banerjee, learned advocate appearing for the petitioner has extensively argued the matter, inter alia, on the ground that there had been procedural irregularity in conducting the assessment proceedings. By referring to the provisions of Section 144B of the said Act it is submitted that the said provisions had not been followed.

3. However, after arguing the matter for sometime, Ms. Banerjee submits that in the event this Court is not inclined to entertain the petition on the ground of alternative remedy, liberty may be granted to the petitioner to approach the appellate authority to assail the assessment order dated 18th March 2024 passed under Section 143(3) read with Section 144B of the said Act for the assessment year 2022-23, including the notices issued

under Section 142(1) and the notice issued under Section 143(2) of the said Act.

4. Mr. Mitra, learned advocate appearing for the respondents does not raise any objection to such submission of the petitioner.

5. Having heard the submissions of the learned advocates appearing for the respective parties and taking note of the fact that the instant writ petition has been filed on 22nd April 2024, i.e., within 34 days from the date of passing of the assessment order, I grant liberty to the petitioner to approach the appellate authority by filing an appeal.

6. In the event, petitioner files the appeal within three weeks from date, the appellate authority shall hear out and dispose of the appeal on merits. It is made clear that all points raised in the writ petition are kept open to be decided by the appellate authority in the event the petitioner questions the same by way of an appeal filed in terms of this order.

7. With the above directions and observations, the writ petition being WPA 11489 of 2024 is disposed of.

8. Since, I have not called for any affidavits, the allegations made in the writ petition are deemed not to have been admitted by the respondents.

9. All parties shall act on the basis of the server copy of this order, duly downloaded from this Court's official website.

(*Raja Basu Chowdhury, J.*)