

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 25.06.2024
DELIVERED ON: 25.06.2024

**CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA**

**M.A.T. 1022 of 2024
With
I.A. No. CAN 1 of 2024
Dinesh Khaitan
Versus
Union of India & Ors.**

Appearance:-

**Mr. Rajesh Kumar Mishra
Mr. Sutirtha Das
Mr. Sourojit Mukherjee**

...for the appellant

Ms. Smita Das De

.....for the respondents/Department

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. We have heard Mr. Rajesh Kumar Mishra, learned advocate appearing for the appellant and Ms. Smita Das De, learned advocate for the respondents.
2. Since, Ms. Smita Das De, learned advocate had appeared for the department before the learned Single Bench, we have requested Ms. Smita Das De, learned Senior Standing counsel to accept notice on behalf of the department and the nomination may be regularized by the concerned department and the fee and bills be duly honoured.

3. This intra-Court appeal by the unsuccessful writ petitioner is directed against the order dated 15th May, 2024 in W.P.A. 9244 of 2024. The writ petition was filed challenging an assessment order passed under Section 147 read with Section 144B of the Income Tax Act, 1961 dated 7th March, 2024.
4. The learned Single Bench after elaborately taking note of the factual position, rightly held that the appellant has to invoke the appellate remedy available under the Act and cannot bypass the appellate remedy.
5. We find no good ground to interfere with the findings recorded by the learned Single Bench.
6. Accordingly, appeal along with the connected application (I.A. No. CAN 1 of 2024) stand dismissed.
7. After we have dictated the order, the learned advocate appearing for the appellant requests that the time limit for filing the appeal as granted by the learned Single Bench may be extended.
8. Considering the prayer, the time for filing the appeal is extended by a period of 30 days from the date of receipt of server copy of this judgment and order to prefer the appeal.
9. No costs.
10. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)