

16.01.2024
Item No.10
gd/ssd

MAT/1846/2023
IA NO: CAN/1/2023
DINESH KUMAR GOYAL
VS
THE UNION OF INDIA AND ORS.

Mr. Pratyush Patwari
..for the Appellant.

Mr. Soumen Bhattacharya
..for the Respondents.

1. This intra court appeal is directed against the order passed by the learned Single Bench dated 4th September, 2023 in WPA 19361 of 2023.

2. In the said writ petition the appellant had challenged the assessment order dated 31st March, 2023 passed under Section 147 read with Section 144B of the Income Tax Act, 1961 (for short, the Act) for the assessment year 2013-14. The writ petition was filed only on 9th August, 2023 contending that there has been violation of principles of natural justice commencing from the stage immediately after issuance of notice under Section 148A(b) of the Act dated 11th March, 2022.

3. As could be seen from the documents annexed to the stay petition, after the order was passed under Section 148A(b) of the Act notice under Section 148 was issued and the appellant had cooperated in the proceedings and has sent as many as 20

communications to the assessing officer. The matter has ultimately culminated in an assessment order.

4. Therefore, the learned Single Bench was fully justified in relegating the appellant to the statutory appellate authority and declining to interfere with the assessment order.

5. Thus, we find no grounds to interfere with the order passed by the learned Single Bench.

6. We make it clear that the appellant would be entitled to canvass all points in the appeal to be filed against assessment order including the grounds raised by the appellant in this appeal that there has been violation of principles of natural justice inasmuch as adequate opportunity was not afforded to the appellant after issuance of notice dated 11.03.2022 under Section 148A(b) of the Act and without considering the appellant's representation dated 24.03.2022.

7. The appellant is at liberty to raise all factual and legal issues in the statutory appeal.

8. With the above observation, the appeal stands dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)