OD –2

ORDER SHEET

WPO/2/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

EDUCATION RESEARCH AND DEVELOPMENT FOUNDATION
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 24th January, 2024.

Appearance:
Ms. Priyanka Das, Adv.
Ms. Ajeyaa Choudhury, Adv.
Mr. Dependra Nath Chunder, Adv.
...For the Petitioner

Mr. Om Narayan Rai, Adv.
...for the respondents

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order and has made prayer for not to give effect to impugned order dated 3rd March, 2021 under Section 142(1) of the Income Tax Act, 1961 and assessment order dated 7th April, 2021 under Section 143(3) read with Section 144 of the Income Tax Act by filing this writ petition on 2nd January, 2024 while the petitioner admittedly has already filed a statutory appeal before the Commissioner of Income Tax (Appeals) which is still pending and petitioner cannot run two parallel proceedings.

Considering the prayers confining in this writ petition, at this stage when the notice under Section 142(1) of the Act has already been culminated into the final assessment order and which is the subject mater of appeal and that there are no other prayers in the writ petition and in view of settled position of law that one cannot initiate two parallel proceedings against the same cause of action or against the same impugned order I do not find any merit in this writ petition and accordingly this writ petition being WPO 2 of 2024 is dismissed.

(MD. NIZAMUDDIN, J.)

TR/