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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/782/2024
SHELZA DEEPAK CHOUDHURY
VS
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 29 KOLKTA AND ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: September 24, 2024.

Appearance :
Mr. Rites Goel, Adv.
Mr. Santanu lChakraborty, Adv.
...for petitioner
Ms. Smita Das De, Adv.
...for respondent

The Court: 1. It is the petitioner's case that being aggrieved by an assessment order passed under Section 143(3) of the Income Tax Act, 1961 (hereafter referred to as the "said Act") for the assessment year 2014-15, the appeal was filed under Section 246 of the said Act before the Commissioner of Income Tax and is at present being heard by the National Faceless Appeal Centre.

2. Although such appeal had been filed on 24th January, 2017 there appears to be no or little progress in the matter and despite the various representations being filed with the Appellate Authority the Appellate Authority has not disposed of the appeal.

3. Mr. Goel, learned Advocate appearing on behalf of the petitioner would submit that non disposal of the appeal squarely prejudices the petitioner.

4. Having heard the learned Advocates appearing for respective parties, I am of the view, that the present writ petition can be disposed of by directing the Appellate Authority being the respondent no. 5 herein, to expeditiously dispose of the appeal preferably within a period of six weeks from the date of communication of this order in accordance with law after giving an opportunity of hearing to the petitioner (via video conferencing link).

5. With the aforesaid observations and directions the writ application stands disposed of.

(RAJA BASU CHOWDHURY, J.)

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