

Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.239 OF 2024

HANUMANT GAWADE

... PETITIONER

Versus

THE INCOME TAX OFFICER AND 2 ORS

... RESPONDENTS

Ms P. Kamat with Mr C. Dias, Advocates for the Petitioner.

Ms Amira Razaq, Junior Standing Counsel for Respondent Nos.1 and 2.

**CORAM:- M. S. SONAK &
AVINASH G. GHAROTE, JJ.**

DATED :- 20th March, 2024

P.C.:

Heard Ms P. Kamat, who appears with Ms C. Dias for the petitioner and Ms Amira Razaq, Junior Standing Counsel for respondent nos.1 and 2.

2. The petitioner has, inter alia, challenged the order dated 15.03.2023 made under Section 148-A(b) of the Income Tax Act, 1961. The petitioner has also challenged the notices for reopening of the assessment, based on which the impugned order dated 15.03.2023 has been made.

3. Ms Razaq points out that the petitioner has an alternate and efficacious remedy of appeal under the IT Act and, therefore, this

Court may not entertain the present petition. Ms Razaq also points out how several opportunities were granted to the petitioner and how there was no response within the prescribed period.

4. Ms Kamat pointed out that notices were responded digitally. However, they were not considered.

5. Be that as it may, without going into any of the controversies raised in this petition, we think that since the petitioner has an alternate and efficacious remedy of appeal to challenge the order dated 15.03.2023, it would not be appropriate for us to entertain this petition. However, at the request of Ms Kamat we clarify that all contentions of the petitioner including the contentions raised in this petition regarding the challenge to the very notices seeking to reopen the assessment are kept open to be raised in the appeal that may be so instituted.

6. Similarly, we clarify that all objections on behalf of the respondents are also kept open since we have not adverted to the merits or demerits of the rival contentions.

7. Thus, by relegating the petitioner to avail of alternate statutory remedies available under the IT Act, if they so choose, we dispose of this petition in the above terms.

8. There shall be no order for costs. All concerned to act on an

authenticated copy of this order.

AVINASH G. GHAROTE, J.

M. S. SONAK, J.

NITI KISHOR
HALDANKAR

Digitally signed by NITI
KISHOR HALDANKAR
Date: 2024.03.21
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