IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

TUESDAY, THE 19TH DAY OF MARCH 2024 / 29TH PHALGUNA, 1945

WP(C) NO. 10278 OF 2023

PETITIONER/S:

SHAJI KUMAR,
AGED 46 YEARS
S/O. SRI SANKARAN, PONNATH HOUSE , PAYYANKAKKAL, CALICUT, PIN - 673003

BY ADVS.
P.RAGHUNATHAN
PREMJIT NAGENDRAN
M.SHYLAJA
RISHAL.K

RESPONDENT/S:

1 **INCOME TAX OFFICER,**
THE INCOME TAX OFFICER ,WARD 1(3) , AAYAKAR BHAVAN , MANANCHIRA , CALICUT, PIN - 673001

2 **THE ASSESSMENT UNIT,**
INCOMETAX DEPARTMENT, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI, 110001

BY ADV CHRISTOPHER ABRAHAM

OTHER PRESENT:

CHRISTOPHER ABRAHAM-SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 19th day of March, 2024

The present writ petition has been filed impugning the assessment order in Ext.P1 dated 24.02.2023, in respect of the assessment year 2018-2019 under Section 147 r/w Section 144, 144B of the Income Tax Act, 1961, ('the IT Act' for short).

2. The petitioner case was selected for Scrutiny by issuing notice under Section 148 of the IT Act. The petitioner has made unexplained cash deposits. The petitioner had filed return of his income in response to the notice issued under Section 148 showing total income of Rs.4,42,570/-. The assessment however, got completed at total income of Rs. 7,09,26,770/-.

3. There is statutory remedy of appeal against the assessment order. Instead of approaching the statutory appellate authority, the petitioner has filed this writ petition impugning the assessment order. There is neither any violation of principle of natural justice nor any infraction of law on the face of the record nor the impugned assessment

order is without jurisdiction, which requires this court to entertain this writ petition against the assessment order, particularly when there is a remedy of appeal, provided under the statute itself.

In view thereof, this court finds no ground to entertain this writ petition which is hereby dismissed, leaving it open to the petitioner to approach the appellate authority, if he so advised.

Sd/-
DINESH KUMAR SINGH
JUDGE

SJ

APPENDIX OF WP(C) 10278/2023

PETITIONER EXHIBITS

EXHIBIT-P-1	ORDER OF ASSESSMENT DT. 24.02.2023 FOR AY 2018.19 BY FIRST RESPONDENT
EXHIBIT-P-2	PHOTOCOPY OF TRADING/PROFIT & LOSS ACCOUNT AND BALANCE SHEET FOR FY 2017.18
EXHIBIT-P-3	PHOTOCOPY OF NOTICE U/S 148A DT. 09.03.2022 FOR 2018.19
EXHIBIT-P-4	PHOTOCOPY OF NOTICE U/S 148 OF THE ACT DT. 24.03.2022
EXHIBIT-P-5	PHOTOCOPY OF SHOW CAUSE NOTICE DT. 09.02.2023 BY RESPONDENT
EXHIBIT-P-6	REPLY UPLOADED ON 14.02.2023 TO EXT. P-5 NOTICE
EXHIBIT-P-7	PHOTOCOPY OF CASH FLOW STATEMENT FILED ALONG WITH REPLY TO EXT. P-5