125 **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

2024:PHHC:051095-DB
CWP-8409-2024 (O&M)
Date of Decision: 16.04.2024.

Biswajit Pandey …Petitioner

Vs.

National Faceless Assessment Centre Delhi …Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present Ms. Ekakshra Mahajan, Advocate for the petitioner.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. The petitioner by way of this writ petition has assailed the assessment order dated 22.03.2024, passed by the respondents under Section 143(2) read with Section 144B of the Income Tax Act, 1961, for the assessment year 2022-2023.

2. The statutory appeal lies against the said order in terms of Section 250 of the Act.

3. In view of alternate efficacious remedy under the Act, being available to the petitioner, where the question of fact can be examined, we do not deem it appropriate to entertain this writ petition challenging the order passed by the Assessing Officer.

4. In view thereof, the writ petition is dismissed. The petitioner would always be free to prefer the statutory appeal before the Appellate Authority along with application seeking exemption from pre-deposit.

5. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

16.04.2024.
rajesh

1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No