IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(107) **CWP-26271-2023**
Decided on : 30.01.2024

Rajkumar Hanuman Prasad Jangid
......Petitioner(s)

Versus

Income Tax Officer Ward-1, Hisar and others ......Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present: Mr. Sumit Lalchandani, Advocate for the petitioner (s).
(Through Video Conferencing).

Ms. Gauri Neo Rampal Opal, Senior Standing Counsel for the respondents.

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G.S. Sandhawalia, J. (Oral)

Challenge in the present writ petition filed under Article 226/227 of the Constitution of India is to the notice dated 30.05.2022 (Annexure P-7) issued under Section 148A(b) of the Income Tax Act, 1961 (for short 'the Act') for the Assessment Year 2014-2015, which has culminated into an assessment order passed under Section 147 read with Section 144B of the Act on 25.05.2023 (Annexure P-16).

2. Vide the demand notice dated 25.05.2023 (Annexure P-17) issued under Section 156 of the Act, the right of presenting the appeal under Part A of Chapter XX of the Act has been duly given to the petitioner. In spite of that in paragraph No.9 of the writ petition, it has been averred that the petitioner has no equal efficacious and expeditious remedy of appeal or revision except to approach this Court. Section 246 (1) (b) provides that appeals can be filed before the Commissioner (Appeals) against an order of assessment, re-assessment or recomputation under Section 147 of the Act.

3. In such circumstances, we are of the considered opinion that present writ petition is not maintainable. It is open to the petition to file an appropriate application for interim relief before the Appellate Authority in accordance with law. Considering the fact that the writ petition was filed on 18.11.2023 before this Court, it is also open to the petitioner to file an appropriate application seeking condonation of delay. We are sanguine that the Appellate Authority shall decide the application/appeal on merits, keeping in view the fact that the matter was pending before this Court.

4. With the aforesaid observations, the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

30.01.2024
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No