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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4896 of 2025

M K Agarwal
Versus
Income Tax Officer Ward 44(1) Kolkata & Ors.

Mr. Avra Mazumder
Ms. Alisha Das
Ms. Elina Dey
... For the petitioner.

Mr. Soumen Bhattacharya
Mr. Ankan Das
Ms.Shradhya Ghosh
... For the respondents

1. Challenging the order of assessment dated 11th March, 2024, passed under Section 147 read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") for the Assessment Year 2015-16, the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties and noting that a specific appellate remedy has been provided for, I am of the view that there is no scope to decide on the issues raised in the writ petition. However, having regard to the fact that the writ petition is not entertained on the ground of alternative remedy, I am of the view that the petitioner should not be rendered remediless.

3. Accordingly, in the event, the petitioner prefers an appeal from the aforesaid order dated 11th March, 2024 before the appellate authority within a period of four weeks from date, upon

compliance of all formalities, the appellate authority shall hear out and dispose of such appeal on its own merits.

4. It is made clear that this Court has not entered into the merits of the matter and the allegations made in the writ petition are deemed not to have been admitted by the respondents.

5. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)