

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 5344 of 2025

Shri Shri Iswar Radha Govinda Jiew & Anr.
Versus
The Income Tax Officer, Ward 30(1), Kolkata & Ors.

Ms. Sutapa Roy Choudhury, Sr. Advocate
Ms. Aratrika Roy
... For the petitioners.

Mr. Amit Sharma
Mr. Abhishek Kumar Agrahari
... For the respondents.

1. Challenging the order passed under Section 147 read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as the “said Act”) dated 21st February, 2025, for the Assessment Year 2017-18, the instant writ petition has been filed.

2. At the very outset Mr. Sharma, learned advocate representing the respondents has raised the point of maintainability of the writ petition on the ground of efficacious alternative remedy in the form of an appeal available to the petitioners.

3. Ms. Roy Choudhury, learned senior advocate appears on behalf of the petitioners. She would submit that in the instant case, the proceedings had been initiated by notice issued under Section 148 of the said Act on 27th March, 2024, which has been issued by the Jurisdictional Assessing Officer. According to her, the Jurisdictional Assessing Officer consequent upon the

scheme being notified under the provisions of Section 151A of the said Act was not competent to issue such notice. On such ground as well, according to her, the reassessment cannot be sustained.

4. Having heard the learned advocates appearing for the respective parties and noting that the appellate remedy has been provided for, I am of the view that it shall be prudent to permit the petitioners to approach the appellate authority by keeping all points open.

5. Further, at the same time, since the petitioners have approached this Hon'ble Court and the time to prefer an appeal has expired during the pendency of the writ petition, I am of the view in the event, the petitioners prefer an appeal with the appellate authority within a period of one week after the annual vacation, the appellate authority shall hear out the appeal subject to compliance with the other formalities by the petitioners.

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

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)