03.09.2025
sayandeep
Sl. No. 08
Ct. No. 05

WPA 8336 of 2025

Ikdor Tech Private Limited
Vs.
Assessment Unit, Income Tax Department & ors.

Ms. Megha Agarwal
.... for the petitioner

Mr. Amit Sharma
Mr. Abhishek Kr. Agrahari

......for the respondent

1. Challenging an order passed under Section 147 read with Section 144B of the Income Tax Act, 1961 (hereafter referred to as the said Act) for the assessment year 2020-2021 dated 30th August, 2024, the instant writ petition has been filed.
2. Although, the petitioner would complain that petitioner was denied the opportunity of hearing, I find that the details of opportunity of personal hearing that were provided have been detailed in paragraph 2 of the aforesaid order.
3. Without going into the correctness thereof, as a decision thereon would require an enquiry into disputed questions of facts, having regard to the specific appellate remedy provided for, I am of the view it shall not be prudent for this Court to entertain the writ petition. Having regard thereto, on the ground of alternative remedy, the writ petition is not entertained.

However, the petitioner should not be rendered remediless.

4. In view thereof, in the event, the petitioner prefers an appeal from the aforesaid order within a period of four weeks from date, the appellate authority having regard to the observations made herein, shall hear out and disposed of the appeal on merits without being influenced of any of the observations made herein.
5. With the above observations and directions, the writ petition is disposed of without any order as to costs.

(Raja Basu Chowdhury, J.)