08 SM 10.01.2025.

WPA 11345 of 2024

Indira Trust Applicant Trust running/owning Panisheola Indira Smriti Vidyapith & Anr.
Vs
Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. Shiwani Shaw

... for the petitioners

Mr. Om Narayan Rai
Mr. Prithu Dudhoria

... for the respondents

Learned Counsel appearing for the petitioners submits that Indira Trust PAN No.AAATI8834N and Panisheola Indira Smriti Vidyapith PAN No.AABAP6144J is a single unit. However, the Income Tax Department has considered these two units as two separate entities and assessed Panisheola Indira Smriti Vidyapith by passing a re-assessment order passed under Section 147 of the Income Tax Act dated 8th March, 2024. According to the petitioner the PAN number of the petitioners was surrendered much before the re-assessment proceeding was initiated and as such there is no scope for the Assessing Officer to re-assess the petitioners under Section 147 of the Act.

Learned Counsel appearing for the respondent authorities submits that for the financial year 2017-2018 relevant to the assessment year 2018-2019, the petitioners have deposited a cash of Rs.1,53,21,203/- in the bank account maintained in the Indian Bank (erstwhile Allahabad Bank). After proper enquiry, a proceeding was initiated and culminated by way of a re-assessment order under Section 147 of the Income Tax Act, 1961.

Heard Learned Counsel for the parties.

An order passed under Section 147 of the Act is appealable under Section 246A of the Act. Section 246A of the Income Tax Act, 1961, provides a statutory mechanism for redressal, enabling the aggrieved party to challenge the reassessment order before an appropriate appellate authority. This Court underlines that this statutory provision ensures that the petitioners have a clear and adequate remedy available for their grievance.

This Court further holds that when a specific statutory remedy is available, it is a well settled principle of law that the High Court's writ jurisdiction cannot be ordinarily invoked unless under exceptional circumstances. In the present case, as the petitioner could not demonstrate any exceptional circumstances and have adequate relief by way of preferring an appeal under Section 246 of the Income Tax Act, 1961 and there arises no need for judicial intervention through a writ petition at this stage.

Accordingly, the writ petition being WPA 11345 of 2024 is disposed of. However, this Court clarifies that this dismissal does not prejudice the rights of the petitioner to avail the appellate remedy as provided by law.

There shall be no order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)