19.05.2025
sayandeep
Sl. No. 85
ML
Ct. No. 05

WPA 27676 of 2024

Subrata Bhattacharjee
Vs.
Union of India & ors.

Ms. Swati Agarwal
.....for the petitioner

Mr. Vipul Kundalia, Sr. Advocate
Mr. Amit Sharma

..... for the
Income Tax Authority

1. Affidavit-of-service filed in Court today be kept on record.

2. Since the respondent Nos. 2, 3 and 4 who are the concerned respondents are not represented, I direct Mr. Kundalia, learned senior advocate and Mr. Sharma, learned advocate to appear on their behalf. Let their appointment be regularized.

3. Although the instant writ petition has been filed challenging the notice issued under Section 148 of the Income Tax Act, 1961 dated 28th March, 2024 for the assessment year 2020-2021, however, the learned advocate representing the petitioner would submit that during the pendency of the writ petition, the assessment order under Section 147 of the said Act has already been passed, as such she seeks leave to

bring such order on record by way of a supplementary affidavit.

4. Having heard learned advocates representing the respective parties and noting that the petitioner has an alternative efficacious remedy in the form of an appeal under Section 246A of the said Act, I am of the view that no fruitful purpose will be served by keeping the writ petition pending by granting liberty to the petitioner to file supplementary affidavit. However, I am of the view that the petitioner shall be at liberty to take all points including the points raised in the writ petition before the appellate authority and in the event, the petitioner files an appeal the appellate authority shall be obliged to hear out the same in accordance with law .

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

(Raja Basu Chowdhury, J.)