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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/171/2025

M/S. JAYASHREE FINVEST PRIVATE LIMITED
VERSUS
THE INCOME TAX OFFICER, WARD 6(2), KOLKATA & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date : 19th June, 2025.

Appearance :

Mr. Dhiraj Lakhota Adv.
Mr. Aditya Mondal, Adv.
Ms. Khushi Kundu, Adv.
Mr. Debdrut Banerjee, Adv.
....for the petitioner
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
...for the respondents

1. The instant writ petition has been filed challenging an order dated 18th February, 2025 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 2016-17.
2. Mr. Lakhota, learned Advocate representing the petitioner would submit that in the instant case, although the petitioner had relied on several documents, such documents had not been considered by the Faceless Assessing Unit. This apart, according to him, although a notice of show cause was issued by reason of failure on the part of the petitioner's accountant, such show cause notice could not be responded to.
3. Having heard the learned Advocates appearing for the respective parties and noting the materials on record, I find that the aforesaid order passed under Section 147 read with 144B of the said Act is an appealable order. The

petitioner has ample opportunity to raise all questions which the petitioner seeks to raise in the instant petition before the appellate authority. Statute requires the appellate authority to consider all points raised by the petitioner in the appeal.

4. In view thereof, the writ petition fails.
5. Dismissal of the aforesaid writ petition shall, however, not stand in the way of the petitioner for filing an appeal. However, considering the fact that this matter has been pending before this Court since 6th March, 2025, I am of the view that in the event the petitioner prefers an appeal within a period of four weeks from date, the appellate authority shall hear out and dispose of the appeal on merits by taking note of all points raised by the petitioner, subject to compliance of all formalities by the petitioner.

(RAJA BASU CHOWDHURY, J.)

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