Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12474 OF 2024

Surinder Virender Kathuria …Petitioner

Versus

Assessment Unit Income Tax Department …Respondent

Mr Laukik Palekar, *with Mr Akshay Zantye for the Petitioner.*

Mr Akhileshwar Sharma, *with Mr Shradha Worlikar, for the Respondent.*

CORAM M.S. Sonak &
Jitendra Jain, JJ.
DATED: 03 March 2025

PC:-

1. Heard learned Counsel for the parties.

2. The Petitioner challenges assessment order dated 5 March 2024 under Sections 114 read with Section 144B of the Income Tax, 1961.

3. In paragraph 24, the Petitioner has incorrectly stated that he has no alternate remedy available. There is not only an alternate remedy of appeal available under the Act but the learned Counsel for the Petitioner, based on instructions states that the Petitioner has already availed of such remedy after the institution of this Petition. Besides, this is a matter where the issue regarding alleged non-compliance with principles of natural justice is, at the best, a debatable one.

4. The Petitioner alleges that inadequate time was granted. The Respondent by referring to the impugned order and the column “details of opportunity is given” submits that ample opportunities were granted to the Petitioner. We think that all those matters are best decided in the Appeal that the Petitioner has already instituted against the impugned order.

5. For the above reasons, we dismiss this Petition but with liberty to the Petitioner to pursue the Appeal already instituted. All contentions of all parties, including the contentions now raised in this Petition are however left open to be decided by the appellate authority in the first instance.

6. This Petition is disposed of in the above terms without any cost order.

(Jitendra Jain, J) **(M.S. Sonak, J)**