

OD-10

IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

WPO/240/2025

SRI PRASANTA SARKAR  
VERSUS  
UNION OF INDIA & ORS.

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

Appearance :

*Mr. Arindam Banerjee, Adv.*  
*Mr. Sayantan Banerjee, Adv.*  
*Mr. Deep Agarwal, Adv.*  
*Mr. Swarbanu Bhattacharya, Adv.*  
*...for the petitioner*  
*Mr. Amit Sharma, Adv.*  
*...for the respondents*

1. Challenging, inter alia, the assessment order dated 22<sup>nd</sup> September, 2022 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act') in respect of the assessment year 2020-21, the instant writ petition has been filed.
2. The learned Advocate for the petitioner, by drawing attention of this Court to the assessment order, would submit that in the instant case, although the Assessing Officer had referred the case for assessment of fair market value of 14 properties to the departmental valuation officer under Section 56 of the said Act, on 29<sup>th</sup> August, 2022 and although, no such report was received, the aforesaid assessment was made. According to him, the aforesaid order is not stainable in law.
3. Heard the learned Advocates appearing for the parties and considered the materials on record. It would, however, reveal from the writ petition that the petitioner has already preferred an appeal though particulars of such appeal

has not been provided by the petitioner in the writ petition. This apart, the impugned order is of the year 2022. The present writ petition challenging the aforesaid order has been filed on 3<sup>rd</sup> April, 2025. There appears to be no explanation of delay. No disclosure has been made as regards the outcome of the stay application filed before the CIT Appeal. It is well settled that a party cannot be permitted to pursue the statutory remedy and the extra-ordinary remedy simultaneously.

4. In view of the above, the writ petition stands dismissed.
5. There will be no order as to costs.

(RAJA BASU CHOWDHURY, J.)

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