

In case of best judgment assessment writ not maintainable: HC

Summary – The High Court of Uttarakhand in a recent case of Ram Pal Singh, (the Assessee) held that in case of best judgment assessment writ not maintainable

Facts

- The Assessing Officer passed a best judgment assessment order under section 144 on the assessee.
- The assessee filed a writ petition challenging the impugned order.
- The Single Judge of the High Court observed that a perusal of the assessment order revealed that the assessee had neither filed his return of income, nor had he filed his written submissions. He could not be permitted to bypass the remedy available and invoke the writ jurisdiction of the High Court. Leaving it open to the assessee to avail the remedy of appeal available under section 246, the Single Judge dismissed the writ petition.
- On writ appeal:

Held

- The HC stated that it can entertain a writ against the order passed by the Assessing Officer in cases where such an order suffers from lack of jurisdiction or is in violation of principles of natural justice.
- The High Court, while exercising jurisdiction under article 226 of the Constitution of India, adheres to certain self imposed limitations and would ordinarily refrain from exercising its discretionary jurisdiction in cases where the aggrieved party has an efficacious alternative appellate remedy under a statute.
- Therefore, the order under appeal does not necessitate interference and the Appellate Authority, *i.e.*, the Commissioner (Appeals) shall examine the rival contentions on its merits.