

## **Assessment Order rejecting assessee's refund of excess amount paid as taxes not subject matter of Writ**

**Summary – The High Court of Bombay in a recent case of Aditya Marine Ltd., (the Assessee) held that Assessment Order rejecting assessee's refund of excess amount paid as taxes would not be the subject matter of Writ**

### **Facts**

- The assessee filed instant petition against order passed by Assessing Officer rejecting its application seeking refund of excess amount paid as tax in relevant assessment year.
- The revenue raised objection to maintainability of petition itself.

### **Held**

- The HC stated that while the recourse to filing an appeal under the Act from the impugned order is not available to the petitioner under section 246A of the Act, however revision under section 264 of the Act is available.
- The Commissioner has very wide powers to correct any order passed by an officer subordinate to him.
- In the above view, there is no need to entertain instant petition as an efficacious alternate remedy is available to the assessee under the Act.
- Accordingly, the writ petition is dismissed.