

Petitioner in WPMS/971/2025 v. Income Tax Department (High Court of Uttarakhand Order in WPMS/971/2025)

WPMS/971/2025

2025:UHC:8208 | WPMS/971/2025 | 2025-09-15

Writ petition challenging section 142(1) notice dated 28.10.2022, section 144B show-cause notice dated 07.03.2023, and assessment order dated 27.03.2023: dismissed on ground of alternative appellate remedy under section 246.

Income-tax Act, 1961: sections 142(1), 144B and 246 | Constitution of India: Article 226

High Court of Uttarakhand | Single Judge Bench | Manoj Kumar Tiwari, J.

Assessment years: Not specified in order (Assessment Order dated 27.03.2023)

Order-sheet format does not print party caption; top margin prints 'CRLA 331/2012' template header

The Uttarakhand High Court order-sheet template prints 'CRLA 331/2012' at the top-left margin and does not print the petitioner's name in the body of WPMS/971/2025 (2025:UHC:8208); verify the party name from the Uttarakhand High Court CIS for WPMS/971/2025 before formal citation.

01 FACTS OF THE CASE

The petitioner filed WPMS/971/2025 on 28.03.2025 challenging a notice under section 142(1) dated 28.10.2022, a show-cause notice under section 144B dated 07.03.2023, and an assessment order dated 27.03.2023. Despite four opportunities before the Registrar (Judicial), the petitioner neither cured two filing defects nor appeared when listed before the Court.

Source: [Paragraphs 1-5; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

Recording the submission of learned counsel for the Income Tax Department that the petitioner had a statutory appellate remedy under section 246 against the assessment order dated 27.03.2023, the Single Judge declined to entertain the defective writ petition.

Source: [Paragraphs 6-7; PDF p. 2](#)

03 JUDICIAL DECISION

Dismissed WPMS/971/2025 on the ground of alternative remedy, with liberty to the petitioner to approach the appropriate forum as per law.

Source: [Paragraph 7; PDF p. 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue (on alternative remedy) - Defective writ petition dismissed on the ground of statutory remedy under section 246 with liberty to approach appropriate forum.

Source: [Paragraph 7; PDF p. 2](#)

05 AKHB REVIEW POINT

AKHB analysis: procedural dismissal for non-removal of filing defects and availability of statutory appeal against the final assessment order.

Source: [Paragraphs 6-7; PDF p. 2](#)

SOURCE & VERIFICATION

[High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository \(20250915_UKHC010043182025.pdf\)](#)

2-page official High Court of Uttarakhand judgment PDF (20250915_UKHC010043182025.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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STATUTORY SCOPE

Applies sections 142(1), 144B and 246/246A of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

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