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:

Party caption not printed in this order

The source identifies the proceeding by docket but omits the formal party caption. No party name or assessment year is inferred from the cited litigation.

01 FACTS OF THE CASE

WPMS/971/2025 was filed on 28.03.2025 against the section 142(1) notice of 28.10.2022, section 144B notice of 07.03.2023 and assessment of 27.03.2023. Two filing defects remained despite Registrar listings and a final opportunity until 10.09.2025. At the hearing the defects remained and no one represented the petitioner. The source does not name the petitioner or identify the assessment year.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Revenue pointed to the statutory remedy under section 246 against the assessment. Although the Court recorded persistent filing defects and non-representation, its stated ground of dismissal was alternative remedy.

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03 JUDICIAL DECISION

The writ petition was dismissed on alternative-remedy grounds with liberty to approach the appropriate forum as per law.

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04 OUTCOME / IN WHOSE FAVOUR

No merits relief against the notices or assessment; liberty to pursue the appropriate forum was preserved.

Source: PDF p.2

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Separate procedural history from the stated ground — Uncured defects and non-representation explain the setting, but paragraph 7 expressly dismisses on alternative remedy. Calling the result a determination of the tax dispute or solely a dismissal for default would misdescribe it. The assessment's legality was not examined.

Liberty does not cure the next proceeding's requirements — The petitioner may approach the appropriate forum as per law. This preserves an avenue, not automatic admission, condonation or recovery protection. The chronology begins with a 2023 assessment and a 2025 writ, but the order supplies no finding that a later appeal is in time.

Use docket identity without inventing a taxpayer — The two-page record gives WPMS/971/2025 and the challenged instrument dates but no cause title or assessment year. Those identifiers distinguish this order; a taxpayer name or year needs another primary record. The section 246 reference should be attributed to the actual order rather than silently replaced with a different appeal provision.

Source: PDF p.1

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).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical pages of 20250915_UKHC010043182025.pdf read and verified page-by-page. Original bytes (43,674 bytes) match SHA-256 049f513e3d5d6188dc9374e545a15c2917324afb3a8c920e8785237381880b32.

STATUTORY SCOPE

The order identifies sections 142(1),144B and the section 246 remedy cited by Revenue. It does not state section 246A or decide the assessment merits.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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