



2025:UHC:8208

SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			<u>WPMS/ 971/ 2025</u> <u>Hon'ble Manoj Kumar Tiwari, J.</u> No representation for the petitioner. Mr. Hari Mohan Bhatia, Advocate for Income Tax Department. 2. Petitioner has challenged a show cause notice under Section 142(1) of Income Tax Act, 1961, issued to him on 28.10.2022 and another show cause notice dated 07.03.2023 under Section 144-B of Income Tax Act. He has also challenged assessment order dated 27.03.2023. 3. This petition was filed on 28.03.2025. Registry had pointed out two defects, therefore, the matter was listed before Registrar (Judicial) on 01.04.2025, 14.05.2025 and 27.06.2025, but petitioner did not take care to cure the defects. Registrar (Judicial), thereafter, granted last opportunity to remove the defects on or before 10.09.2025 vide order dated 04.08.2025. 4. Since petitioner did not abide by order dated 04.08.025, passed by Registrar (Judicial) therefore he passed an order dated 10.09.2025, providing that the matter be listed before Hon'ble Court as defective. 5. Today also, neither the defects are removed nor there is any representation for the petitioner.



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			6. Learned Counsel for Income Tax points out that petitioner has statutory remedy under Section 246 of Income Tax Act against the assessment order dated 27.03.2023. 7. In such view of the matter, the writ petition is dismissed on the ground of alternative remedy, with liberty to petitioner to approach appropriate forum, as per law. (Manoj Kumar Tiwari, J.) 15.09.2025 Mahinder/ MAHINDER SINGH  Digitally signed by MAHINDER SINGH DN: c=IN, o=HIGH COURT OF UTTARAKHAND, ou=HIGH COURT OF UTTARAKHAND, 2.5.4.20=d6212ef678d94ed3134842bc5a8dca168979ca7bb2f031a 92d1a18b08923c, postalCode=263001, st=UTTARAKHAND, serialNumber=AB77B7C5B240908B392BE84F5CDD4C2AF35DC4626D 30581BC9EA4BA43D2B8F, cn=MAHINDER SINGH Date: 2025.09.15 18:10:10 +05'30'
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