

IN THE HIGH COURT OF ORISSA AT CUTTACK

SJC No.103 of 1993

Commissioner of Income Tax, Orissa* *Petitioner

Mr. R.S. Chimanka, Sr. Standing Counsel &
Mr. T.K.Satapathy, Sr. Standing Counsel
-versus-

***M/s. Union Steel Products, Mahanadi* *Respondent*
*Road, Cuttack***

Mr. B. Panda, Senior Advocate

**CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK**

**ORDER
08.02.2022**

Order No.

15. 1. The tax effect is below the monetary limit.
2. Leaving the question of law open for consideration in an appropriate case, the petition is dismissed as withdrawn.

***(Dr. S. Muralidhar)*
*Chief Justice***

***(R. K. Pattanaik)*
*Judge***