

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.2307 of 2010

Coal Mines Officers Association of India ***Petitioner***

Mr. R.P. Kar, Advocate

-versus-

Commissioner of Income Tax, Sambalpur and others ***Opp. Parties***

Mr. S.S. Mohapatra, Sr. Standing Counsel

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

**ORDER
17.02.2022**

Order No.

- 04.
1. In its counter affidavit filed in the present petition, MCL has disclosed that it has preferred an appeal before the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) against an order of the Commissioner of Income Tax (Appeals) [CIT(A)] upholding the assessment order whereby the MCL has been treated as an assessee in default for failure to deduct tax at source in respect of HRA paid to employees resident at Basundhara Garjan Bahal of Sundargarh district.
 2. It is submitted that the outcome of the said appeal would have a direct bearing on the present petition.
 3. This petition is accordingly adjourned *sine die* awaiting the decision of the aforementioned appeal of the MCL pending

before the ITAT. It will be open to the parties to seek listing of the present petition thereafter.

4. The interim order passed earlier shall continue till the next listing.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi

