IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.14 of 2007

Commissioner of Income Tax, Bhubaneswar	....	***Appellant***

Mr. T. K. Satpathy, Senior Standing Counsel

-versus-

Patra Exports (P) Ltd., Puri	....	***Respondent***

Mr. Adhiraj Mohanty, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE B. P. ROUTRAY

ORDER
07.03.2022

Order No.

06. 1. This appeal by the Revenue is directed against an order dated 4th September, 2006 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in IT (SS) A No.15/CTK/2005 and CO No.49/CTK/2005 for the Block Period 1990-91 to 2000-01.

2. This appeal is yet to be admitted. The question sought to be urged is whether the ITAT was correct in law in holding that the notice issued to the Assessee under Section 158BC of the Income Tax Act, 1961 (IT Act) is invalid.

3. A perusal of para 12 of the impugned order reveals that the said question was answered against the Revenue by following the ITAT's earlier order in the group case in IT (SS) A Nos.16, 17, 23, 24, 30, 79, 80, 81 etc., which had already been decided against the Revenue. In other words, the ITAT was merely being consistent with the decision already taken by it in several other connected

appeals involving the same question and in relation to entity that is part of the same group.

4. Following the rule of consistency, the Court is not therefore inclined to frame the question as urged. Accordingly, the appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(B. P. Routray)
Judge

M. Panda