IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.16570 of 2006

M/s. Orissa State Ware-housing Corporation .... ***Petitioner***

Mr. B. Panda, Advocate

-versus-

The Asst. Commissioner of Income Tax, Circle-1(1), Bhubaneswar and others .... ***Opposite Parties***

Mr. T.K. Satapathy, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
08.03.2022

Order No.

04. 1. The challenge in the present petition is to an order dated 18th September 2006 passed by the Chief Commissioner of Income Tax, Orissa declining to waive the interest under Section 234 B of the Income Tax Act, 1961.

2. The impugned order itself states that in view of a circular dated 26th June 2006 issued by the Central Board of Direct Taxes (CBDT), the Commissioner was precluded from entertaining such a prayer for reduction/waiver of interest.

3. The Court has been handed over a copy of the said circular which indeed does not permit the Commissioner to waive such interest in exercise of power under Section 234 B of the Act.

4. The Court finds no error committed by the Commissioner warranting interference. The writ petition is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Guin