

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.23408 of 2013

M/s. Kalinga Sponge Iron Ltd. ***Petitioner***
Mr. S. Ray, Advocate

-versus-

Commissioner of Income Taxes,
Orissa, Cuttack and another ***Opp. Parties***
Mr. Sunil, Mishra, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIAK

ORDER

03.08.2022

Order No.

09. 1. In the light of the judgment of the Full Bench dated 31st March, 2022 in W.P.(C) No.16957 of 2009 (***M/s. Pal Construction v. The Assessing Authority, Bhubaneswar-I Circle and others***) and the consequent order dated 18th April, 2022 and consequent order dated 8th December, 2021 in W.P.(C) No.23871 of 2014 read with the judgment in ***Jindal Stainless Ltd. (now JSL Ltd.) v. State of Orissa (2012) 54 VST 1 (Orissa)***, the impugned assessment order (Annexure-1) is hereby quashed.
2. The writ petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge