

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.1982 of 2022

Gourav Jain

Petitioner
....
Mr. B. Panda, Advocate

-versus-

The Deputy Commissioner of Income Tax Circle-1(1), Cuttack and another ***Opposite Parties***

Mr. R.S. Chimanka, Sr. Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE R. K. PATTANAİK

ORDER
23.02.2022

Order No.

01.

1. Inasmuch as, the impugned noticed dated 31st March, 2021 under Section 148 of the Income Tax Act, 1961 has been issued, only under the authorization the Joint Commissioner, CIT Range-1 and not the Commissioner of Income Tax, the impugned notice is hereby quashed and all consequences orders are also hereby quashed. This order is consistent with the order dated 24th January, 2022 passed by this Court in WP(C) No.20919 of 2021.

2. The writ petition is allowed in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge