IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.4059 of 2022

Prafulla Kumar Mohapatra	....	***Petitioner***
		Mr. P. K. Harichandan, Advocate

-versus-

Principal Commissioner of Income Tax-I, Bhubaneswar and others	....	***Opposite Parties***
		Mr. Radheyshyam Chimanka, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S. K. PANIGRAHI

ORDER
25.07.2022

Order No.

03. 1. In view of the order dated 8th August, 2017 in W.P.(C) No.6778 of 2017 (***LG Electronics India Private Limited v. Pr. Commissioner of Income Tax***) of the Delhi High Court, which has been affirmed by the Supreme Court of India by the order dated 20th July, 2018 in Civil Appeal No.6850 of 2018 (***Principal Commissioner of Income Tax v. M/s. LG Electronics India Pvt. Ltd.***), the impugned order of the Principal Commissioner of Income Tax (PCIT) in the present case is set aside and the matter is remanded to the Principal Commissioner of Income Tax-I, Bhubaneswar for a fresh decision without insisting on a minimum 20% deposit. The Principal Commissioner of Income Tax-I, Bhubaneswar will after hearing the Petitioner pass a fresh order not later than 12th September, 2022.

2. Subject to the above order, the main appeal before the Commissioner of Income Tax (Appeal) be disposed of expeditiously and in any event, not later than 15th December, 2022.

3. The petition is disposed of accordingly.

(Dr. S. Muralidhar)
Chief Justice

(Dr. S. K. Panigrahi)
Judge

M. Panda