IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P. (C) No.5546 of 2022

Biswajit Karmakar	....	***Petitioner***

Mr. J.M. Pattanaik, Advocate

-versus-

The Principal Chief Commissioner of Income Tax, Range-I, Odisha and others	....	***Opposite Parties***

Mr. R.S. Chimanka, Senior Standing Counsel
Along with Mr. A.Kedia, Jr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
04.03.2022

Order No.

01. 1. Notice. Mr. R.S. Chimanka, Senior Standing Counsel accepts notice on behalf of the Opposite Parties (Department). Learned counsel for the Petitioner shall serve extra copy of the writ petition on him today itself.

2. The challenge in the present petition is to the notice under Section 148 of the Income Tax Act, 1961 on the ground that it was issued after necessary satisfaction, not of the CIT but of the Joint CIT Range-I, Cuttack. Clearly, therefore, the jurisdictional requirement under Section 148 read with Section 151 of the Act is not satisfied. This decision is consistent with the view already taken by the Court in an order dated 24th January, 2022 passed in W.P.(C) No.20919 of 2021 and batch.

3. Consequently, the impugned notice is quashed. The petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera