IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.5819 of 2022

Rachna Industries	....	***Petitioner***

Mr. S.K. Acharya, Advocate

-versus-

Principal Commissioner of Income Tax, Sambalpur and others	....	***Opposite Parties***

Mr. S.S. Mohapatra,
Sr. Standing Counsel Income Tax

CORAM:
THE CHIEF JUSTICE
JUSTICE A.K. MOHAPATRA

Order No.

ORDER
14.03.2022

03. 1. In the present case, notice under Section 148 of the Income Tax Act 1961 dated 31st March, 2021 for the assessment year 2014-15, which more than six years after expiry of the assessment year in question, has been challenged. In similar circumstances vide order dated 24th January, 2022 in W.P.(C) No.20919 of 2021(***M/s. Ambika Iron and Steel Pvt. Ltd. Vrs. Principal Commissioner of Income Tax and others and other batch of similar cases)*** and order dated 8th September, 2021 in W.P.(C) No.26533 of 2021 (***Biswajit Karmakar vrs. The Principal Chief Commissioner of Income Tax, Bhubaneswar and others***), this Court has quashed identical notices.

2. In such view of the matter, the impugned notice and all consequential steps taken thereunder stands quashed.

3. The writ petition is accordingly allowed but no cost.

4. Issue urgent certified copy as per Rules.

(Dr. S. Muralidhar)
Chief Justice

(A.K. Mohapatra)
Judge

R.K. Singh/Jagabandhu

HIGH COURT
ORISSA