

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6116 of 2022

Sanjay Baid

....

Petitioner

Mr. Bijay Panda, Advocate

-versus-

The Income Tax Officer, Ward-1 and another

Opposite Parties

Mr. Sidharth Sankar Mohapatra, Senior Standing Counsel
for I.T. Department

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK**

Order No.

**ORDER
21.03.2022**

01. 1. This matter is taken up by a separate notice.
2. Mr. Sidharth Sankar Mohapatra, learned Senior Standing Counsel for the Income Tax Department, enters appearance for Opposite Parties and placed Vakalatnama.
3. It is seen that the impugned notice under Section 148 of the Income Tax Act, 1961 dated 31st March, 2021 has been issued not with the approval of the CIT, but only with the approval of the Joint CIT.
4. Following the order of this Court dated 24th January, 2022 in W.P.(C) No.20919 of 2021 and batch of writ petitions, (*M/s. Ambika Iron and Steel Pvt. Ltd and others v. Principal Commissioner of Income Tax and others*), the impugned notice is hereby quashed. The writ petition is disposed of in the above terms.

5. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.Behera

