IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 6306 of 2022

Arun Kumar Dash .... ***Petitioner***

M/s. Rudra Prasad Kar and Associates, Advocates

-versus-

Deputy Commissioner of Income Tax, Circle-1(1), Bhubaneswar and Others .... ***Opposite Parties***

Mr. T. K. Satapathy, Senior Standing Counsel for Income Tax Department

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER

Order No. **22.11.2022**

04. 1. In view of the averment in para-12 of the reply affidavit filed by the Income Tax Department, it is plain that the impugned notice dated 31st March, 2021 issued under Section 148 of the Income Tax Act, 1961 (Act) to the Petitioner-Assessee for Assessment Year 2016-17 was actually delivered to the Petitioner Assessee by the Department only on 1st April, 2022. Perhaps on account of this, a separate show-cause notice appears to have been issued subsequently on 1st June, 2022 for the same Assessment Year 2016-17 under Section 148A(b) of the Act.

2. Mr. Kar, learned counsel for the Petitioner informs the Court that the Petitioner has already filed its reply to the subsequent notice dated 1st June, 2022.

3. In that view of the matter, the impugned notice dated 31st March, 2021, and the notice dated 2nd February, 2022 are hereby quashed.

4. The writ petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

AKPradhan