IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.6493 of 2022

S.S.Brahma Educational Trust .... ***Petitioner***

Mr. R.P. Kar, Advocate

-versus-

Income Tax Officer, Ward-1 and another .... ***Opposite Parties***

Mr. R.S. Chimanka, Sr. Standing Counsel along with Mr.A.Kedia, Jr.Standing Counsel for IT Department.

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
16.03.2022

Order No.

02. 1. In the present case, the challenge is to a notice under Section 148 of the Income Tax Act 1961 dated 30th March, 2021 for the assessment year 2013-14, which more than six years after expiry of the assessment year in question. In similar circumstances by order dated 24th January, 2022 in W.P.(C) No.20919 of 2021(***M/s. Ambika Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax***) and batch and order dated 8th September, 2021 in W.P.(C) No.26533 of 2021 (***Biswajit Karmakar v. The Principal Chief Commissioner of Income Tax, Bhubaneswar***), this Court has quashed identical notices.

2. In such view of the matter, the impugned notice and all consequential steps taken consequent thereto stand quashed.

3. The writ petition is accordingly allowed but with no orders as to costs.

4. An urgent certified copy be issued as per Rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge

Kabita/Tudu