

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) Nos.6659 & 6660 of 2022

***H L Infrastructure, Ghasipura,
Salapada, Anandapur***

....

Petitioner

Mr. Prajnaraj Mohanty, Advocate

-versus-

***Income Tax Officer, Ward TDS,
Sambalpur & Others***

....

Opposite Parties

Mr. S.S.Mohapatra, Sr.Standing Counsel
for the Income Tax Department

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

**ORDER
16.03.2022**

Order No.

01. 1. Considering that the Petitioner has already filed an appeal before the Commissioner of Income Tax (Appeals) which is stated to be pending, this Court sees no reason why it should entertain writ petitions when all the grounds urged here can be raised before the CIT (A) in the pending appeal.
2. Leaving it open to the Petitioner to do so, the Court declines to interfere in the present petitions at this stage. As regards the prayer for interim relief, it will be open to the Petitioner to seek appropriate interim reliefs in the pending appeal before the CIT (A) in accordance with law.
3. The Court directs the CIT (A) to dispose of the pending appeals as expeditiously as possible and in any event not later than 2nd

September, 2022. This Court clarifies that it has not expressed any view on merits.

4. The writ petitions are disposed of in the above terms.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge

Kabita/Tudu

