IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.2708 of 2015

M/s. S.Behuria Constructions Pvt.Ltd., Cuttack	....	***Petitioner***

Mr. D.K.Dwibedi, Advocate

-versus-

Commissioner of Income Tax, Cuttack & others	....	***Opp. Parties***

Mr.R.S.Chimanka,
Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

Order No.

ORDER
17.03.2022

05. 1.The prayer in the present petition is for a direction to the Opposite Parties (Department) to give appeal effect to the appeal order dated 10th April, 2014 passed by the Commissioner of Income Tax (Appeals), Cuttack.

2. In response to the counter affidavit has been filed on 7th March, 2022 inter alia stated as under:

> "Para 1: In this case assessment order was passed for the Assessment 2010-11 determining total income of Rs.2,23,48,650/- and raising a demand of Rs.1,03,25,780/-. The assessee went on appeal before the Learned Commissioner of Income Tax (Appeals), Cuttack against the said order. The Learned Commissioner of Income Tax(Appeals), Cuttack deposed the appeal vide his order dated 10.04.2014 which was received in this office on 20.05.2014."

> "Para 7: The Objection raised by the Petitioner is not correct in view of the facts provided in Para:1. Further, it is mentioned here that the order passed by the learned Commissioner of Income Tax(Appeals), Cuttack on dated 10.04.2014 has already been given effect by the Assessing officer by passing order U/s. 251 dated 19.06.2014 with determining of refund of Rs.4,22,850/-. The same refund has been adjusted against the arrear demand outstanding in Assessment year 2009-10. Similarly the petitioner has also filed a petition U/s. 154 of the I.T. Act before the Assessing officer to rectify the order of assessment U/s. 143(3) for the impugned assessment year."

2. In view of the above explanation, no further directions are called for.

3. The writ petition is disposed of.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

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