

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.7379 of 2022

Shri Chandan Samantray

..... Petitioner
Mr. J. Pattanaik, Advocate

The Chairman, Central Board of Opposite Parties
Direct Taxes and others

Mr. R.S. Chimanka, Sr. Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE R. K. PATTANAİK

ORDER
22.03.2022

Order No.

01.

1. Notice. Mr. Chimanka accepts notice for the Opposite Parties.
2. Since sanction was obtained from the Joint CIT not the CIT, the impugned notice dated 31st March, 2021 under Section 148 of the Income Tax Act, 1961 for the Assessment Year, 2015-16 is hereby quashed.
3. The writ petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge