

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7573 of 2022

**Rajendra Kumar Saha**

....

**Petitioner**

Mr. Chitrasen Parida, Advocate

-versus-

**Principal Commissioner of Income Tax, Sambalpur and others**

.... **Opposite Parties**

Mr. Sidharth Sankar Mohapatra, Senior Standing Counsel  
for I.T. Department

**CORAM:**

**THE CHIEF JUSTICE**

**JUSTICE R.K. PATTANAIAK**

**Order No.**

**ORDER**

**31.03.2022**

01. 1. Mr. Sidharth Sankar Mohapatra, learned Senior Standing Counsel for the Income Tax Department, enters appearance for Opposite Parties and placed Vakalatnama.
2. It is seen that the impugned notice under Section 148 of the Income Tax Act, 1961 dated 30<sup>th</sup> March, 2021 has been issued not with the approval of the CIT, but only with the approval of the Joint CIT.
3. Following the order of this Court dated 24<sup>th</sup> January, 2022 in W.P.(C) No.20919 of 2021 and batch of writ petitions, (*M/s. Ambika Iron and Steel Pvt. Ltd and others v. Principal Commissioner of Income Tax and others*), the impugned notice is hereby quashed. The writ petition is disposed of in the above terms.
4. An urgent certified copy of this order be issued as per rules.

**(Dr. S. Muralidhar)**  
**Chief Justice**

**(R.K. Pattanaik)**  
**Judge**