

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7576 of 2022

***Life Style Properties Private
Limited, Bhubaneswar***

....

Petitioner

Mr. C. Parida, Advocate

-versus-

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

....

Opp. Parties

Mr. S.S. Mohapatra, Sr. Standing Counsel

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

**ORDER
11.07.2022**

Order No.

02.

1. This Court is informed that the present petition stands covered by the judgment of the Supreme Court in ***Union of India v. Ashis Agarwal (2022) 444 ITR 1.***

2. Mr. Mohapatra has also placed before the Court the copy of the Instruction No.1/2022 dated 11th May, 2022 issued by the ITJ Section, Central Board of Direct Taxes, Ministry of Finance for implementation of the above judgment of the Supreme Court.

3. In view of the above judgment in ***Union of India v. Ashis Agarwal (supra)*** and the aforementioned Instruction No.1/2022, the impugned notice (at Annexure-1) issued by the Department under Section 148 of the Income Tax Act, 1961 is quashed. If the Department chooses to issue a fresh notice in compliance with the ITJ Section's Instruction dated 11th May 2022, then in such

event, the right of the Petitioner to challenge the fresh notice it in accordance with law on all the grounds available to the Petitioner in law, is reserved.

4. The writ petition is disposed of in the above terms. The interim order is vacated.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi

