

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7674 of 2022

Tapan Kumar Ghadei

..... Petitioner
Mr.A.K. Dash, Advocate

-versus-

Income Tax Officer, Bhadrak Ward Opposite Parties
and another

Mr. R.S. Chimanka, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK

Order No.

ORDER
11.07.2022

02. 1. Mr. R.S. Chimanka, learned Senior Standing Counsel has filed memo of appearance on behalf of the Opposite Parties (Income Tax Department) and accepts notice.
2. It is seen that the impugned notice under Section 148 of the Income Tax Act, 1961 dated 31st March, 2021 has been issued beyond the period of limitation after the expiry of the relevant AY.
3. Following the order of this Court dated 24th 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 and the consequential notices are hereby quashed. The writ petition is disposed of in the above terms. The interim order is vacated.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi

