IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7818 of 2022

Barapada School of Engineering and Technology, Bhadrak	....	***Petitioner***

Mr. D. Das, Advocate

-versus-

Dy. Commissioner of Income Tax (Exemption) Bhubaneswar and another	....	***Opposite Parties***

Mr. Radheshayam Chimanka, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
25.03.2022

Order No.

01. 1. This matter is taken up by a separate notice.

2. Issue notice. Mr. Radheshyam Chimanka accepts notice on behalf of Opposite Parties.

3. The challenge in the present petition is to a notice dated 25th March, 2021 issued under Section 148 of the Income Tax Act, 1961 ('Act') which seeks to reopen the assessment for the Assessment Year 2013-14. Clearly, on the face of it, the initiation of the proceedings under Section 148 of the Act is time barred. Mr. Chimanka is unable to defend the impugned notice on this ground. It is accordingly set aside.

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

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

M. Panda