

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7990 of 2022

S.C.S. (Autonomous) College, Puri ***Petitioner***

Mr. R.P.Kar, Senior Advocate

-versus-

The Income Tax Officer, Ward, SDS 1, ***Opposite Parties***
Bhubaneswar and others

Mr. S.S. Mohapatra, Sr. SC (IT)

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK

ORDER
11.04.2022

Order No.

01.

1. This petition challenges an order dated 9th March, 2022 of the Income Tax Officer, Ward TDS 1, Bhubaneswar and prays that a direction should be issued to the Opposite Party No.2 i.e. the Commissioner Income Tax (TDS), Bhubaneswar [CIT (TDS)] to accept the Petitioner's revision petition against the said order.

2. In para 7 of the present writ petition, it is averred as under:

“7. That, being much aggrieved, the Petitioner filed statutory appeals before the Opp. Party No.3 and also moved an application praying for stay of the demand before the Opp. Party No.1, who by letter dated 09.03.2022 required the Petitioner to pay 20% of the total demand by 17.03.2022 and non compliance of the same the stay petition shall be considered as rejected. Aggrieved with the above direction, the Petitioner approached the Opp. Party No.2 with a revision petition for redressal but the said revision petition has not been entertained and

returned to the petitioner and accordingly, the Petitioner is bereft of any remedy and as such, prays for kind interference by this Hon'ble Court.”

3. Since a revision petition is in fact maintainable against the impugned order, the Court sees no reason why Opposite Party No.2 should refuse to entertain the revision petition. Consequently, a direction is issued that if the Petitioner presents the revision petition again to Opposite Party No.2 along with a downloaded copy of this order not later than 16th May, 2022. The said revision petition will be examined on its merits by the CIT (TDS), Bhubaneswar an appropriate order passed in accordance with law within a period of ten days thereafter. Till such time, the impugned orders at Annexure-3 series dated 31st Mach, 2021 shall remain in abeyance.

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

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge