IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.8054 of 2022

Anil Choudhary	....	***Petitioner***

Mr. Saswat Kumar Acharya, Advocate

-versus-

Principal Commissioner of Income Tax, Sambalpur and others	....	***Opposite Parties***

Mr. Sidharth Sankar Mohapatra
Senior Standing Counsel (IT)

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
30.03.2022

Order No.

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

2. Mr. Sidharth Sankar Mohapatra, learned Senior Standing Counsel for the Income Tax Department, enters appearance for Opposite Parties.

3. In the present case, notice under Section 148 of the Income Tax Act, 1961 dated 30th March, 2021 for the Assessment Year 2013-14, which more than six years after expiry of the Assessment Year in question, has been challenged.

4. In similar circumstances vide order dated 24th January, 2022 in W.P.(C) No.20919 of 2021 (***M/s. Ambika Iron and Steel Pvt. Ltd. vrs. Principal Commissioner of Income Tax and others and other batch of similar cases***) and order dated 8th September, 2021 in W.P.(C) No.26533 of 2021 ***(Biswajit Karmakar vrs. The Principal Chief Commissioner of Income Tax, Bhubaneswar and others)***, this Court has quashed identical notices.

5. In such view of the matter, the impugned notice and all consequential steps taken thereunder stands quashed.

6. The writ petition is accordingly allowed but no cost.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.Behera