

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7953 & 9121 of 2022

Jyoti Bikash Swain

....

Petitioner

Mr. Chitrasen Parida, Advocate

-versus-

***The Principal Commissioner of
Income Tax, Bhubaneswar and
another***

....

Opp. Parties

Mr. T.K. Satapathy, Sr. Standing Counsel

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

ORDER

27.04.2022

Order No.

02.

1. In view of 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 under Section 148 of the Income Tax Act, 1961, which is beyond six years from the end of the assessment year in question and all other consequential orders are hereby quashed. Both the writ petitions are disposed of.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge