

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**ITA No.139 of 2005**

***Commissioner of Income Tax,*** .... ***Appellant***  
***Sambalpur***

Mr. S.S. Mohapatra, Senior Standing Counsel  
-versus-

***Shiva Cement Ltd.*** .... ***Respondent***  
None

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

**ORDER**  
**02.02.2022**

**Order No.**

07. 1. This matter is taken up by video conferencing mode.
2. Mr. Mohapatra, learned Senior Standing Counsel appearing for the Appellant-Department informs the Court that the tax effect is below the monetary limit.
3. The appeal is accordingly dismissed as withdrawn.
4. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25<sup>th</sup> March, 2020, modified by Notice No.4798, dated 15<sup>th</sup> April, 2021, and Court's Office Order circulated vide Memo Nos. No.514 and 515 dated 7<sup>th</sup> January, 2022.

***(Dr. S. Muralidhar)***  
***Chief Justice***

***( R.K. Pattanaik )***  
***Judge***