IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.9932 of 2022

Jasdeep Singh Chhabra	....	***Petitioner***
		Mr. S.K. Acharya, Advocate

-versus-

Principal Commissioner of Income Tax, Sambalpur and others	....	***Opposite Parties***
		Mr. S.S. Mohapatra, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
25.04.2022

Order No.

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

2. 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, is hereby quashed. The consequential assessment order is also quashed. The writ petition is disposed of.

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

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S.K. Guin