

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.10050 of 2022

Puspa Devi Agarwal

....

Petitioner

Mr. S.K. Acharya, Advocate

-versus-

Principal Commissioner of Income Tax (Central) Visakhapatnam and another ***Opposite Parties***

Mr. R. Chimanka, Senior Standing Counsel along with
Mr. A. Kedia, Junior Sanding Counsel

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

**ORDER
21.04.2022**

Order No.

01.

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, is hereby quashed. The writ petition is disposed of.
2. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge