

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.10213 of 2022

Sasmita Panda

....

Petitioner

Mr. S. Ray, Advocate

-versus-

I.T.O., National Faceless

***Assessment Centre, Delhi and
another***

....

Opp. Parties

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

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

**ORDER
27.04.2022**

Order No.

01.

1. There are two grounds under which the impugned assessment order dated 27th March, 2022 passed by the National Faceless Assessment Center, Delhi (NFAC) as well as the notice dated 28th March, 2021 issued under Section 148 of the Income Tax Act, 1961 ('Act') have been challenged. The first is that only one day's time was granted to the Petitioner to respond the show cause notice dated 27th March, 2022 for reopening of the assessment for the assessment year (AY) 2016-17.

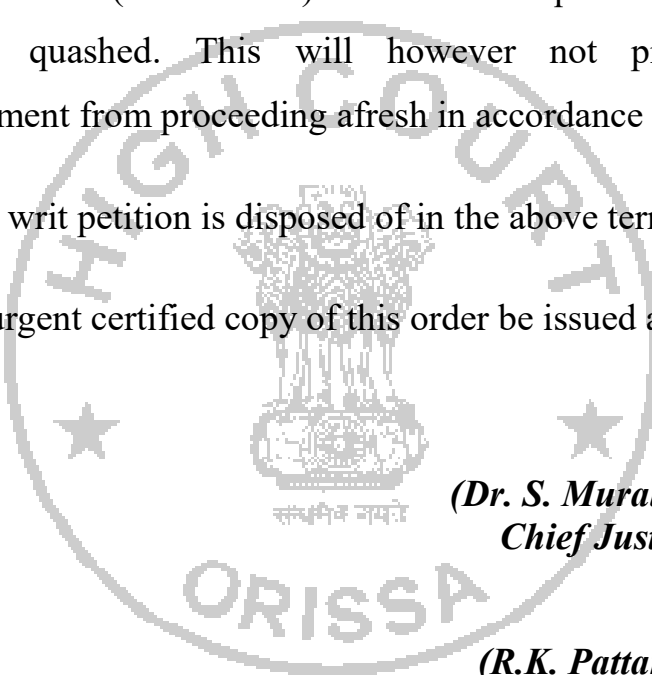
2. This Court by an order dated 30th October, 2021 in W.P.(C) No.33558 of 2021 (*M/s. Ganesh Ores Private Limited v. Principal Commissioner of Income Tax, Sambalpur, Ayyakar Bhawan, Ainthapali*), set aside an assessment order on identical grounds of inadequate time being given to the Assessee to respond to the notice.

3. The second ground is that the impugned notice under Section 148 of the Act is issued on the satisfaction of the Joint CIT although it was issued prior to 1st April, 2021 i.e. on 27th March, 2021 when it should have been with the prior satisfaction of the CIT.

4. On both these grounds, the impugned assessment order dated 27th March, 2022 (Annexure-1) and the notice dated 28th March, 2021 (Annexure-3) and all consequential orders are hereby quashed. This will however not preclude the Department from proceeding afresh in accordance with law.

5. The writ petition is disposed of in the above terms.

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

The seal of the High Court of Orissa is a circular emblem. It features the Ashoka Lion Capital in the center, with the motto 'Satyameva Jayate' in Devanagari script below it. The words 'HIGH COURT' are written in an arc at the top, and 'ORISSA' is written in an arc at the bottom. Two five-pointed stars are positioned on either side of the central emblem.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge