

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 10623 of 2022

Ankit Poddar

....

Petitioner

Mr. Saswat 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. PATTANAİK**

**ORDER
02.05.2022**

Order No.

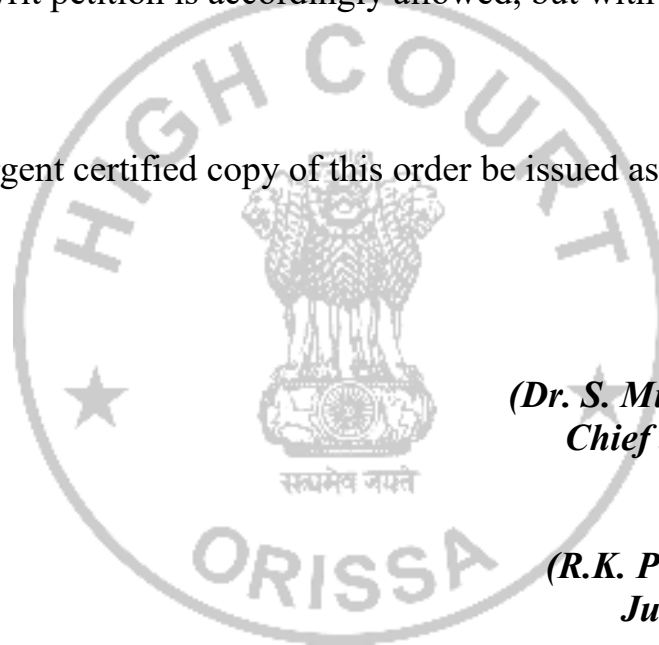
01. 1. On being mentioned, the matter is taken up today.
2. Mr. S.S. Mohapatra, learned Senior Standing Counsel has accepted notice on behalf of the Opposite Parties (Income Tax Department).
3. In the present case, notice issued under Section 148 of the Income Tax Act, 1961 dated 26th March, 2021 for the Assessment Year 2013-14, which is more than six years after expiry of the Assessment Year in question, has been challenged.
4. In similar circumstances vide order dated 24th January, 2022 in W.P.(C) No.20919 of 2021 (*M/s. Ambika Iron and Steel Pvt. Ltd.*

v. Principal Commissioner of Income Tax) and order dated 8th September, 2021 in W.P.(C) No.26533 of 2021 (*Biswajit Karmakar v. The Principal Chief Commissioner of Income Tax, Bhubaneswar*), this Court has quashed identical notices.

5. In that view of the matter, the impugned notice and all consequential orders passed and steps taken thereunder stands quashed.

6. The writ petition is accordingly allowed, but with no orders as to costs.

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



(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.