

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 10811 of 2022

Kalinga Jute Products Pvt. Ltd. ***Petitioner***

Mr. Jagamohan Pattanaik, Advocate

-versus-

The Chairman, Central Board of Direct Taxes and others ***Opposite Parties***

Mr. T.K. Satapathy,
Senior Standing Counsel for Income Tax Deptt

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

ORDER

12.05.2022

Order No.

01. 1. It is seen that the impugned notice under Section 148 of the Income Tax Act, 1961 dated 31st March, 2021 has been issued not with the approval of the CIT, but only with the approval of the Additional CIT.
2. Following 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 is hereby quashed. The consequent order dated 30th March, 2022 is also hereby quashed.
3. The writ petition is disposed of in the above terms.
4. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge