

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.11359 of 2022

Goutam Pattanaik

....

Petitioner

M/s. C. Parida and associate, Advocates

-versus-

***The Principal Commissioner of
Income Tax, Bhubaneswar and others***

.... ***Opposite Parties***

Mr. Tusar Kanti Satapathy, Senior Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE B. P. ROUTRAY

ORDER

16.05.2022

Order No.

01. 1. Issue notice. Mr. Tusar Kanti Satapathy, learned Senior Standing Counsel accepts notice for the Opposite Parties-Department. Since he accepts notice, let a copy of this petition be served on him in course of the day.
2. It is not in dispute that this matter is covered by the order of this Court dated 24th January, 2022 passed 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*).
3. In that view of the matter, 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 and all consequential proceedings are hereby quashed. The writ petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(B. P. Routray)
Judge