IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 11436 of 2022

Industrial and Commercial Enterprises Pvt. Ltd. .... ***Petitioner***

Mr. Jagamohan Pattanaik, Advocate

-versus-

The Principal Chief Commissioner of Income Tax, Range-I, Bhubaneswar and Others .... ***Opposite Parties***

Mr. Tusharkanti Satapathy, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
18.11.2022

Order No.

03. 1. From para 9 of the counter affidavit filed by the Department, it is plain that they have decided not to proceed with the earlier notice dated 31st March, 2021 issued to the Petitioner under Section 148 of the Income Tax Act, 1961 for the Assessment Year (AY) 2016-17.

2. The Department has taken a stand that it is now proceeding only with the subsequent notice dated 1st April, 2021 in which event it will have to follow the new regime put in place by virtue of the amendments to the Act with effect from that date.

3. It is, therefore, clearly understood that the Department will now proceeding only by issuing notice under Section 148A (1)(b) of the Act. Consequently, the assessment order dated 30th March, 2022

which is passed pursuant to the earlier notice dated 31st March, 2021 will no longer be valid and is hereby set aside.

4. The writ petition is disposed of in the above terms. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Jena/Secy.