IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). No. 11599 of 2022

Sri Arun Agarwal	....	***Petitioner***

Mr. Kartik Kurmy, Advocate

-versus-

The Principal Commissioner of Income Tax and another	....	***Opposite Parties***

Mr. S.S. Mohapatra, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S.K. PANIGRAHI

ORDER
25.07.2022

Order No.

02. 1. The only grievance of the Petitioner, at this stage, is that when passing an order in response to the Petitioner's reply to the notice under Section 148-A(b) of the Income Tax Act, 1961 (Act), the Assessing Officer has rendered as 'final' view that certain income of the Petitioner has escaped assessment.

2. Having perused the impugned order, the Court is of the view that the observations therein of the Assessing Officer to the above extent will not be treated as 'final' or 'conclusive' and a fresh decision would be taken on the Petitioner's response to the notice to be issued to it under Section 148 of the Act.

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

(Dr. S. Muralidhar)
Chief Justice

(Dr. S. K. Panigrahi)
Judge

S. Behera