

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12722 of 2022

Chandra Mohan Kanodia

....

Petitioner

Mr. S. K. Acharya, Advocate

-versus-

Principal Commissioner of Income Tax, Sambalpur and others

Opposite Parties

Mr. Sidharth Sankar Mohanty,
Senior Standing Counsel for the Department

CORAM:

THE CHIEF JUSTICE

JUSTICE R. K. PATTANAİK

ORDER

19.05.2022

Order No.

01. 1. This matter is taken up by a separate notice.
2. Mr. S. S. Mohapatra, learned Senior Standing Counsel enters appearance for the Opposite Parties and files appearance memo in Court today, which is taken on record.
3. Admittedly, the impugned notice has been issued beyond six years after expire of the assessment year for which the notice has been issued. Consequently, following the decision 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 as well as all consequential proceedings are hereby quashed. The writ petition is disposed of accordingly.
4. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge