IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 15687 of 2022

Suidihi Distillery (P) Ltd. .... ***Petitioner***

Mr. Sidhartha Ray, Advocate

-versus-

Income Tax Officer, Ward-1, Rourkela and another .... ***Opposite Parties***

Mr. S.S. Mohapatra, Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

Order No.

ORDER
30.06.2022

01. 1. 1. In view of the fact that the impugned notice under Section 148 of the Income Tax Act, 1961 dated 21st April, 2021 has been issued not with the approval of the CIT, but only with the approval of the Joint CIT, it is unsustainable in law in terms of 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***). Consequently, the impugned notice and all consequential proceedings and orders pursuant thereto are hereby quashed. The writ petition is allowed in the above terms.

2. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera