

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.17195 of 2022

M/s. Shri Ram Agency, Sundargarh* *Petitioner

Mr. Rudra Prasad Kar, Advocate

-versus-

Assistant Commissioner of Income Tax, Sambalpur and others* *Opposite Parties

Mr. Radheshyam Chimanka, Sr. Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE CHITTARANJAN DASH**

**ORDER
16.08.2022**

Order No.

01

1. Considering that there is a remedy of appeal against the assessment order, the Court is not inclined to interfere either with the assessment order or the consequential demand notice at this stage.

2. Permitting the Petitioner to avail the statutory remedy of appeal in accordance with law, the petition is disposed of. If the appeal is filed not later than 26th September, 2022 along with an application for condonation of delay then the Appellate Authority will consider the question of delay taking into account the period during which the present petition was pending in this Court. The Court clarifies that it has not expressed any view on merits.

3. The original annexures, if any, be returned to the Petitioner subject to it being substituted by attested photocopy thereof.

(S. Muralidhar)
Chief Justice

(Chittaranjan Dash)
Judge

M. Panda

