

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.17943 of 2022

M/s. Sarbati Enterprises, Angul* *Petitioner

Ms. K.R. Choudhury, Advocate

-versus-

***ACIT/DCIT, Central Circle, Sambalpur* *Opposite Parties*
*and another***

Mr. R. Chimanka, Senior Standing Counsel along with
Mr. A. Kedia, Junior Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK**

**ORDER
21.07.2022**

Order No.

01. 1. This matter is taken up by a separate notice.
2. It is seen that a show cause notice was issued on 18th March 2022 with a hearing date given on 21st March 2022, thus giving only three days time to file a reply. The Petitioner had prayed for fifteen days time by its short reply dated 21st March 2022, but that was declined and on 30th March 2022 itself, the impugned assessment order was passed.
3. In the circumstances, the Court is of the view that the time given to the Petitioner to respond to the show cause notice was insufficient and on that short ground, the impugned assessment order is hereby set aside. The matter is remanded to the Assistant Commissioner of Income Tax, Central Circle, Sambalpur and will be taken up for hearing on 16th August, 2022. A detailed reply to

the show cause notice will be filed by the Petitioner by that date and no further time will be granted for that purpose. The fresh assessment order in accordance with law after hearing the Petitioner shall be passed within a period of four months thereafter.

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

5. Issue urgent certified copy of this order as per rules.

M. Panda

