



IN THE HIGH COURT OF ORISSA AT CUTTACK
ITA No.20 of 2015

Pulin Kumar Bir

.....

Appellant

Represented By Adv. -
M/s. B. Panda

-versus-

***The Deputy Commissioner of
Income Tax, Bhubaneswar and
another***

.....

Respondents

Represented By Adv. –
Mr. Avinash Kedia, Jr.
Standing Counsel for
Income Tax

CORAM:
THE HON'BLE MR. JUSTICE ADITYA KUMAR
MOHAPATRA
AND
THE HON'BLE MR. JUSTICE BIRAJA PRASANNA
SATAPATHY

ORDER
13.12.2024

Order No.

08.

I.A. No.32 of 2024

1. This matter is taken up through Hybrid mode.
2. This interlocutory application has been filed at the instance of the Appellant-Petitioner with a prayer to recall the order dated 21.04.2023.
3. Learned counsel for the Appellant-Petitioner at the outset submitted that I.A. No.13 of 2022 was filed seeking modification of order dated 03.03.2022. On perusal of the order dated 21.04.2023 passed in I.A. No.13 of 2022, it appears that the interlocutory



application was dismissed due to non-prosecution. Learned counsel for the Appellant-Petitioner submitted that the learned counsel was ailing and was admitted into a hospital, therefore, he could not appear for hearing of the matter on the date when the I.A. No.13 of 2022 was taken up for hearing.

4. Learned counsel for the Revenue on the other hand has no objection to the restoration.

5. Keeping in view the ground taken by the learned counsel for the Appellant-Petitioner, I.A. No.32 of 2024 is allowed. Therefore, the I.A. No.13 of 2022 is restored to record.

I.A. No.13 of 2022

6. Heard learned counsel for the Appellant-Petitioner as well as learned Standing Counsel for the Income Tax.

7. This interlocutory application has been filed with the following prayer:

It is, therefore, prayed that the Hon'ble Court may be pleased to consider the Interim Application filed for the sake of modification, amendment and rectification of mistake as found from the order passed by the Hon'ble Court dated 03.03.2022 and keeping in view of the matter the principles of law decided by the Hon'ble Apex Court may pass the order for proper examination and cross-examination to the creditors involved to verify the genuineness of the transactions made by the creditors and further to hold and appreciate whether the entire transaction and the amount involved would come within the scope U/s68 of the I.T. Act and the volume of the amount invested may please be directed to be examined to be proper in the fitness of the case otherwise may pass an order



directing for reconsideration of the matter afresh as held by the Hon'ble Courts in other words the principles of the law may please be recorded to give effect to the play of natural justice.

8. On a careful consideration of the prayer as well as documents annexed to the interlocutory application, this Court is of the view that the same is in the nature of review. Therefore, it is open to the Appellant-Petitioner to file a proper review instead of filing this interlocutory application seeking modification of order dated 03.03.2022.

9. With the liberty as given above, the I.A. stands disposed of.

(Aditya Kumar Mohapatra)
Judge

(Biraja Prasanna Satapathy)
Judge

S.K. Rout

Signature Not Verified

Digitally Signed
Signed by: SANTANU KUMAR ROUT
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 14-Dec-2024 16:40:46

