IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.19815 of 2022

CMRGS Infrastructure Projects Ltd., Bhubaneswar	....	***Petitioners***

Mr. Sunil Mishra, Standing Counsel for CT &GST

-vrs.-

Dy.Commissioenr of IT, Circle-1, Bhubaneswar and others	....	***Opposite Parties***

Mr. T.K.Satapathy, Sr.Standing Counsel for Income Tax Department

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
08.08.2022

Order No.

01. 1. The impugned notice under Section 148 of the Income Tax Act, 1961 has been issued on 31st March, 2021 with the satisfaction of the Additional CIT (Range 1) and therefore, clearly, the notice is bad in law. Following the decision of this Court in (***M/s. Ambika Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax***) order dated 24th January, 2022 in Writ Petition (Civil) No.20919 of 2021(the impugned notice is held to be bad in law). A consequential assessment order, further demand notice and consequential penalty proceedings are all hereby quashed.

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

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

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge

kabita