IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 22678 of 2022

Poonam Agrawal .... ***Petitioner***

Mr. Rudra Prasad Kar, Advocate

-versus-

Income Tax Officer, Ward- Angul and others .... ***Opposite Parties***

Mr. T.K. Satapathy, Senior Standing Counsel
For Income Tax Department

CORAM:
THE CHIEF JUSTICE
JUSTICE CHITTARANJAN DASH

ORDER
04.11.2022

Order No.

02. 1. A counter affidavit has been filed today by the Opposite Parties-Department *inter alia* referring to Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the fact that the Petitioner has an alternative remedy of assailing the order of the assessment.

2. As regards the first issue, the judgment of the Supreme Court in ***Union of India v. Ashish Agarwal 444 ITR 1 (SC)*** is a complete answer. This has been taken note of by this Court in its order dated 6th May, 2022 in W.P.(C) No.11181 of 2022 (***Nutan Bhusan Jena v. The Principal Commissioner of Income Tax, Bhubaneswar-1***).

3. Considering that, the assessment year is 2013-14 and the impugned notice under Section 148 of the Income Tax Act, 1961

was issued on 30th March, 2021, for the reasons stated in the aforementioned order in ***Nutan Bhusan Jena*** (*supra*) as well as an earlier order of this Court dated 24th January, 2022 in W.P.(C) No.20919 of 2021 and batch (***M/s. Ambika Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax)*** and the order of the Supreme Court of India in ***Union of India v. Ashish Agarwal*** (*supra*) the impugned notice and all the proceedings and orders consequent thereto are hereby quashed.

(Dr. S. Muralidhar)
Chief Justice

(Chittaranjan Dash)
Judge

S. Behera