IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.23359 of 2022

Jaya Chandra Behera .... ***Petitioner***

M/s. C. Parida and associate, Advocates

-versus-

Principal Chief Commissioner of Income Tax, Bhubaneswar and others .... ***Opposite Parties***

Mr. Sidharth Sankar Mohapatra,
Senior Standing Counsel for IT Department

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

Order No.

ORDER
31.10.2022

01. 1. Mr. Sidharth Sankar Mohapatra, learned Senior Standing Counsel for Income Tax Department enters appearance for the Opposite Parties and files his appearance memo in Court today, which is taken on record.

2. The real challenge in the present petition is to Annexure-4, which is an assessment order under Section 147 read with Section 144B of the Income Tax Act, 1961 (Act) dated 26th March, 2022 for the Assessment Year (AY) 2015-16.

3. Admittedly, the impugned order is an appealable order.

4. Consequently, permitting the Petitioner to avail of the remedy of an appeal against the said impugned order and reserving the right of the Petitioner to raise all pleas including the points urged in the present petition before the Appellate Authority in

accordance with law, this Court declines to interfere at this stage.

5. Accordingly, the petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

M. Panda