

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.23596 of 2022

M/s. Sultan Enterprises Pvt. Ltd. ***Petitioner***
Bhubaneswar

Mr. Sidhartha Ray, Advocate

-versus-

Principal Commissioner of Income ***Opposite Parties***
Tax, Bhubaneswar-1 and another

Mr. Tushar Kanti Satpathy, Senior Standing Counsel for
Revenue Department

CORAM:

**THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

ORDER
19.12.2022

Order No.

02.

1. Learned counsel for the Petitioner seeks leave to withdraw the writ petition with liberty to challenge the order dated 18th March, 2021 passed by the Principal Commissioner of Income Tax, Bhubaneswar-1 under Section 263 of the Income Tax Act, 1961 (Act) in an appeal before the Income Tax Appellate Tribunal (ITAT) in accordance with law.

2. If such an appeal is filed not later than 1st February, 2023 accompanied by an application for condonation of delay explaining the delay on account of pendency of the present petition, it would be considered by the ITAT in accordance with law. Subject to the appeal being filed within the time aforementioned accompanied by an application for interim relief, till such time the ITAT disposes of such application, the interim order passed by this Court on 31st October, 2022 will continue.

3. The writ petition is disposed of in the above terms.
4. The original annexure be returned subject to it being substituted by attested photocopy thereof.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda

