

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24715 of 2022

Pitabasha Acharya

....

Petitioner

Mr. Sunil Mishra, Advocate

-versus-

Principal Commissioner of Income Tax, Bhubaneswar-1 & others ***Opposite Parties***

Mr. Tushar Kanti Satapathy, Sr.
Standing Counsel, I.T. Department

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

**ORDER
07.12.2022**

Order No.

01. 1. In view of the judgment of this Court dated 24th January, 2022 in W.P.(C) No.20919 of 2021 (*M/s. Ambika Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax*) and the judgment of the Supreme Court of India in *Union of India v. Ashish Agarwal, 444 ITR 1 (SC)*, the impugned notice dated 30th March, 2021 issued under Section 148 of the Income Tax Act, 1961 for the assessment year 2013-14 and the consequential orders are hereby quashed.
2. The writ petition is, accordingly, disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge