IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.25288 of 2022

Maa Pahadwali Rice Mill, Boudh .... ***Petitioner***

M/s. J. Pattanaik and associates, 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
31.10.2022

Order No.

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-6, which is an assessment order under Section 147 read with Section 144B of the Income Tax Act, 1961 (Act) dated 9th March, 2022 for the Assessment Year (AY) 2017-18.

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. If the appeal is filed not later than 15th November, 2022 accompanied by an application for condonation of delay citing the pendency of the present petition as the reason for the delay, it will be considered in accordance with law by the Appellate Authority. The Court clarifies that it has not expressed any view in the matter.

6. Accordingly, the petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

M. Panda