

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.31979 of 2021

Mr. Prashant Kumar Ahluwalia ***Petitioner***

Mr. B. Panda, Senior Advocate

-versus-

The Income Tax Officer (Hqrs.), ***Opposite Parties***
Sambalpur and others

Mr. R. Chimanka, Senior Standing Counsel along with
Mr. A. Kedia, Junior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK

ORDER
04.03.2022

Order No.

01. 1. The Petitioner is resisting the order dated 25th August 2021 passed under Section 127 (2) of the Income Tax Act, 1961 centralising the cases of certain Assessees, including the Petitioner, with DCIT/ACIT Central, Jabalpur. The only ground urged is that Jabalpur is more than 650KMs away from Sambalpur and therefore not easily accessible.
2. Mr. Panda, learned Senior Advocate for the Petitioner is candid that in the present day the Income Tax authorities are also conducting their proceedings in virtual mode. Accordingly, there should be no difficulty in Assessees appearing before the said authorities in virtual mode upon request and subject to the convenience of the authority.

3. The Court permits the Assessee/Petitioner to request the authorities for virtual hearing wherever possible to tide over any difficulty they may have.

4. The Court is, in the circumstances, not persuaded to interfere in the matter. The writ petition is dismissed in the above terms.

5. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge



S.K. Guin