

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No. 33553 of 2021

Debashis Mohanty

....

Petitioners

Mr. S. Ray, Advocate

-versus-

*Principal Commissioner of
Income Tax-1, Bhubaneswar and
others*

....

Opp. Parties

Mr. T.K. Satapathy, Sr. SC (Income Tax)

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAİK**

Order No.

**ORDER
07.02.2022**

02.

I.A. No.1450 of 2022

1. This is an application for condonation of delay.
2. For the reasons stated therein, the application is allowed and delay in filing the writ petition is condoned.

W.P. (C) No. 33553 of 2021

1. Pursuant to the order passed by this Court on 30th October, 2021, the Principal Commissioner of Income Tax-1, Bhubaneswar has passed a reasoned order 24th January, 2022 in which inter alia it is held in para-7 as under:

“I have carefully considered the whole matter; it is the apprehension of the TRO that the change of title of ownership of the property in favour of the Petitioner and others is a deliberate design of the certificate debtor to

avoid payment of legitimate dues of revenue. However, further enquiry on the matter considering all related facts of the case is necessary to come to such a conclusion. Moreover, he should have obtained approval of designated authority before proceeding to issue prohibitory orders. Since the action of the TRO in issuing prohibitory orders is premature and need further investigation & lawful procedure before such action could be legally resorted to, the RTO is directed to left the prohibitory order placed on the bank & pass necessary order in this behalf.”

2. In that view of the matter and the letters as at Annexures-9 and 9-A of the writ petition stand quashed. Copies of the order will be sent forthwith by the Registry to the concerned Branch Managers of SBI and Axis Bank Ltd. for necessary action.
3. The writ petition is disposed of in the above terms.
4. Urgent certified copy of this order be granted as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge