

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.28685 of 2022**

***Manoj Dash***

....

***Petitioner***

Ms. Kananbala Roy Choudhury, Advocate

*-versus-*

***ITO, Ward-2(1), Bhubaneswar & .... Opposite Parties  
Another***

Mr. Tushar Kanti Satapathy, Sr. Standing  
Counsel of Income Tax Department.

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

**ORDER  
09.11.2022**

**Order No.**

01. 1. Mr. Tushar Kanti Satapathy, learned Senior Standing Counsel of Income Tax Department files his memo of appearance in Court today. The same be kept on record.
2. The writ petition has been filed challenging the demand notice dated 27<sup>th</sup> October 2022 and a penalty order of the same date.
3. The grievance of the Petitioner is that pending disposal of an application filed by the Petitioner for restoration of the appeal filed by the Petitioner before the Income Tax Appellate Tribunal (ITAT), which has apparently been dismissed for default, coercive action is being taken. Learned counsel for the Petitioner informs the Court that the restoration application is posted for hearing before the ITAT on 16<sup>th</sup> December, 2022.

4. Having heard learned counsel for the parties and having perused the impugned order, the Court directs that subject to the Petitioner paying 10% of the demanded amount within two weeks, no coercive action will be taken till such time the ITAT passes any other interim order in the appeal after it is restored.

5. The writ petition is disposed of in the above terms.

6. Issue urgent certified copy of this order as per rules.

***(Dr. S. Muralidhar)***  
***Chief Justice***

***(M. S. Raman)***  
***Judge***

*MRS/Aks*

