

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.34542 of 2020

M/s. The Sundargarh District Central Cooperative Bank Limited ***Petitioner***

Mr. B. Panda, Advocate

-versus-

The Principal Commissioner of Income Tax, Sambalpur and another ***Opposite Parties***

Mr. S.S. Mohapatra, Senior Standing Counsel

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

ORDER

16.03.2022

Order No.

03. 1. The original record has been perused by the Court. Annexure-6 in the original record is a written submission given by the Petitioner-Assessee to the Principal Commissioner of Income Tax (CIT), Sambalpur. Apart from a covering letter, there are five pages of documents. The Court finds that there was no discussion of these documents in the impugned order of the CIT. On the other hand, it is stated in paragraph-6 that “the AR of the Assessee had appeared for the hearing, but had failed to furnish all the required details in supporting documents.” Clearly, this statement is contrary to the record.
2. On this ground, the impugned order of the CIT dated 20th April 2020 is hereby set aside and the matter is remanded to the CIT for a fresh decision after hearing the Petitioner to be issued not later than 4th July, 2022. The order will be passed after hearing the Petitioner. The original record has been returned to Mr. Mohapatra, learned Senior Standing Counsel for the Department

to be again returned to the CIT for proceeding in accordance with law. The Petitioner for the above purpose will appear before the CIT on 4th April 2022 at 11AM.

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

4. Urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Guin

