IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.34545 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. PATTANAIK

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 is 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 the above short 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 the CIT will pass a fresh order not later than 4th July, 2022.

3. The original record has been returned to Mr. Mohapatra, learned Senior Standing Counsel for the Department to be returned forthwith 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 along with a downloaded copy of this order.

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

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Guin