IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). No.29449 of 2022

Zahiruddin Khan .... ***Petitioner***

Mr. Diganta Das, Advocate

-versus-

Income Tax Officer & Others .... ***Opposite Parties***

Mr. T.K. Satapathy, Senior Standing Counsel
For Income Tax Department

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
14.11.2022

Order No.

01. 1. At the outset, learned counsel for the Petitioner states that he undertakes to withdraw the appeal already filed against the impugned assessment order dated 25th March, 2022.

2. Admittedly, the impugned re-assessment proceedings are unsustainable in law in view of the order dated 24th January, 2022 in W.P.(C) No.20919 of 2021 (***M/s. Ambika Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax)*** as well as the judgment of the Supreme Court in ***Union of India v. Ashish Agarwal, 444 ITR 1 (SC)***. Consequently, the impugned notice dated 30th March, 2021 for the assessment year 2013-14 and all proceedings and orders consequent thereto are hereby set-aside.

3. Accordingly, the writ petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/AKS