

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.30877 of 2022

Manoranjan Das

..... Petitioner
Mr. Diganta Das, Advocate

-versus-

Income Tax Officer, Bhadrak & Opposite Parties
Others

**Mr. Tushar Kanti Satapathy, Sr. Standing
Counsel for IT Department**

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

ORDER
22.11.2022

Order No.

01. 1. The challenge in the present writ petition is to the notice dated 30th March, 2021 issued under Section 148 of the Income Tax Act, 1961 for the assessment year 2013-14.
2. In view of the order dated 24th January, 2022 in W.P.(C) No.20919 of 2021 and batch (*M/s. Ambika Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax*) and the order of the Supreme Court of India in *Union of India v. Ashis Agarwal*, the impugned notice and all the proceedings and orders consequent thereto are hereby quashed.
3. The writ petition is, accordingly, disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge