IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 40970 of 2021

Subhash Sahoo Enterprises, Cuttack	....	***Petitioner***
		Ms. P.P. Mohanty, Advocate

-versus-

Principal Commissioner of Income Tax, Bhubaneswar-1, Dist-Khurda	....	***Opposite Party***
		Mr. Tushar Kanti Satapathy, Sr. Standing Counsel (IT)

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. SAHOO

ORDER

Order No. **27.01.2022**

01. **1.** This matter is taken up by video conferencing mode.

2. Having heard the learned counsel for the Petitioner, Ms. P.P. Mohanty as well as Mr. Satapathy, learned Sr. Standing Counsel for the Opposite Party and having perused the impugned order dated 14th December, 2021 passed by the Principal Commissioner of Income Tax (PCIT), Bhubaneswar-1 rejecting the application filed by the Petitioner under Section 119(2)(b) of the Income Tax Act, 1961 for condonation of delay in filing the income tax return for the Assessment Year 2018-19, this Court is of the view that the reasons adduced by the petitioner for the delay were genuine. His father had undergone a liver transplant operation at Delhi for which the Petitioner had to be in Delhi to attend to the treatment.

3. In that view of the matter, the impugned order dated 14th December, 2021 is hereby set aside and the Petitioner's application is directed to be placed once again before the Principal

Commissioner of Income Tax (PCIT), Bhubaneswar-1 for fresh consideration in accordance with law.

4. Mr. Satapathy, learned Senior Standing Counsel for the Opposite Party points out that it is incumbent upon the Petitioner to demonstrate the prima facie case by filing the relevant documents which includes the audit report.

5. The matter be placed before the PCIT, Bhubaneswar-1 on 3rd March, 2022 by which date the Petitioner will furnish all the requisite documents/information to show that the Petitioner has a prima facie case. The fresh order will be passed by the PCIT, Bhubaneswar-1 in accordance with law not later than 4th April, 2022 and the order shall be communicated to the Petitioner not later than 11th April, 2022.

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

7. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's Website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25th March, 2020, modified by Notice No.4798, dated 15th April, 2021, and Court's Office Order circulated vide Memo No.514 and 515 dated 7th January, 2022.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Sahoo)
Judge

RRJena/GS