

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 40972 of 2021

Successking Contractors Pvt. Ltd. ***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

27.01.2022

Order No.

- 01.** 1. This matter is taken up by video conferencing mode.
2. Having heard 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 September, 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 2017-18 & 2018-19, this Court is of the view that for the reasons stated in the earlier writ petition (W.P.(C) No.40970 of 2021), the impugned order dated 14th September, 2021 passed by the Principal Commissioner of Income Tax (PCIT), Bhubaneswar-1 is hereby set aside.

3. The matter is remanded to the Principal Commissioner of Income Tax (PCIT), Bhubaneswar-1 for fresh decision in accordance with law as stated in today's order passed in W.P.(C) No.40970 of 2021 and the matter be placed for direction 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 prima facie case before the PCIT, Bhubaneswar-1. 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.

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

5. 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