

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.41087 of 2021

Ravi Metallics Ltd. and another

....

Petitioners

Mr. P. Mohanty, Advocate

-versus-

***Income Tax Officer, Word-1, Rourkela
and others***

.... ***Opposite Parties***

Mr. T.K Satpathy, Sr. S.C, Income Tax

CORAM:

THE CHIEF JUSTICE

JUSTICE R. K. PATTANAİK

ORDER

23.02.2022

Order No.

02.

1. In as much as the impugned noticed dated 6th May, 2020 under Section 148 of the Income Tax Act, 1961 has been issued under the authorization of the Joint Commissioner, ITET Range, Rourkela who is not the competent authority, the impugned notice is quashed. This is the same conclusion reached by this Court in its order dated 24th January, 2022 in WP(C) No.20919 of 2021.
2. The writ petition is accordingly disposed of. There shall be no order as to costs.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge