IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.41114 of 2021

Ravi Metallics Limited .... ***Petitioner***

Mr. P. Mohanty, Advocate

-versus-

Income Tax Officer, Ward-1, Rourkela and others .... ***Opp. Parties***

Mr.S.S. Mohapatra, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

ORDER
26.04.2022

Order No.

I.A. No.5128 of 2022

04. 1. This is an application for modification of order dated 29th March, 2022 passed by this Court in W.P.(C) No.41114 of 2021.

2. Considering the grounds taken, the I.A. is allowed.

3. The order dated 29th March, 2022 shall now read as under:

"Notice under Section 148 of the Income Tax Act, 1961 has been issued after obtaining necessary satisfaction of the Joint CIT, whereas the officer authorized to record necessary satisfaction had to be the Chief Commissioner of Income Tax/CIT. In view of the decision of this Court in ***M/s. Ambika***

Iron and Steel Pvt. Ltd. v. Principal Commissioner of Income Tax (W.P.(C) No.20919 of 2021 & batch), the impugned notices and all other consequential proceedings are hereby quashed.

4. The I.A. is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi