IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No. 144 of 2018

Principal Commissioner of Income Tax-1, Bhubaneswar ..... ***Appellant***

Mr. Subash Chandra Mohanty, Senior Standing Counsel (IT)

Vs.

Paradeep Phosphates Ltd., Bhubaneswar ..... ***Respondent***

Mr. Adhiraj Mohanty, Advocate

CORAM:
DR. JUSTICE B.R. SARANGI
MR. JUSTICE G. SATAPATHY

ORDER
12.04.2024

Order No. 02.

This matter is taken up by hybrid mode.

2. Heard Mr. S.C. Mohanty, learned Senior Standing Counsel (IT) appearing for the appellant and Mr. Adhiraj Mohanty, learned counsel for the Respondent.

3. As it appears, the present appeal has been filed against the order dated 27.04.2018 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack in ITA Nos. 560/CTK/2013 and 02/CTK/2013 for the assessment year 2009-2010.

4. Mr. Subash Chandra Mohanty, learned Senior Standing Counsel (IT) appearing for the appellant though contended that this appeal has been filed against the order passed by the Tribunal on the question of law, but, on a query being made by this Court, he could not give any information as to what has happened during the period from 2018 to 2024, when this appeal, which was filed in the year 2018, is moved today and in the meantime more than six years have

passed. When the order impugned was passed by the Tribunal on 27.04.2018, the same must have reached finality and in case, at this stage, this Court interferes with the said order, it may dislocate the entire situation and unsettle the settled position. The record also reveals that from the date of filing of this appeal six years have passed and during all these periods no endeavour has been made from the side of the revenue to pursue this matter and, when this Court asked, learned counsel appearing for the revenue could not be able to state the position of the case at this point of time.

5. For all the above reasons, this Court is not inclined to entertain this appeal. Accordingly, this appeal is disposed of keeping the questions of law raised herein open to be considered at the appropriate stage.

(DR. B.R. SARANGI)
JUDGE

(G. SATAPATHY)
JUDGE

Subhasmita

Signature Not Verified
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Signed by: SUBHASMITA DAS
Designation: Sr. Stenographer
Reason: Authentication
Location: High Court of Orissa
Date: 15-Apr-2024 18:30:00