



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.32318 of 2024

Rayagada College

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Petitioner

Represented By Adv. –

Mr. Jagamohan Pattanaik, Advocate

Mr. J.R. Behera, Advocate

-versus-

Principal Chief Commissioner
of Income Tax, Bhubaneswar
and others

....

Opposite Parties

Represented By Adv. –

Mr. A. Kedia, Advocate
(Junior Standing Counsel)

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER

13.01.2025

Order No.

01.

W.P.(C) no.32318 of 2024 and I.A. no.16766 of 2024

1. Mr. Pattanaik, learned advocate appears on behalf of petitioner- assessee. He submits, under challenge is, inter alia, order dated 21st March, 2023 issued under clause-(d) of section 148-A in Income Tax Act, 1961. He draws attention to section 151-A and pursuant thereto notification dated 29th March, 2022. According to him, the notification made reassessment proceedings to be done in a faceless manner. The jurisdictional Assessing Officer (AO) thereby has no role to play. In the circumstances, impugned order is without jurisdiction.



2. He relies on views taken by several High Courts. At this stage he refers to view taken by a Division Bench of the Punjab and Haryana High Court in **CWP no.15745 of 2024** on **judgment dated 19th July, 2024 (Jatinder Singh Bhangu v. Union of India and others)** being the lead of the two cases decided. He seeks interference.

3. Mr. Kedia, learned advocate, Junior Standing Counsel appear on behalf of revenue. He submits, there is office memorandum dated 20th February, 2023 issued by Central Board of Director Taxes (CBDT). There are conflicting judicial views.

4. A point of law is for consideration and adjudication. Learned advocates are to obtain instruction and submit. Mr. Kedia prays for three weeks.

5. List on 3rd February, 2025. Impugned orders dated 21st March, 2023 and 8th February, 2024 will remain stayed till next date of hearing.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Prasant