



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6036 of 2025

Shri Nihar Ranjan Rout

....

Petitioner

Represented By Adv. –
Mr. J. Pattanaik, Advocate
Mr. J.R. Behera, Advocate

-versus-

**The Principal Chief Commissioner
of Income Tax, Bhubaneswar and
others**

....

Opposite Parties

Represented By Adv. –
Mr. A. Kedia, Jr. Standing Counsel

CORAM:

**THE HON'BLE MR. JUSTICE ARINDAM SINHA,
ACTING CHIEF JUSTICE**

AND

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

ORDER

24.03.2025

WPC no.6036 of 2025 and I.A. no.2699 of 2025

Order No.

- 01.** 1. Mr. Behera, learned advocate appears on behalf of petitioner assessee. He submits, under challenge is, inter alia, order dated 14th March, 2024 issued under clause-(d) of section 148-A and 148 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 appears on behalf of revenue and submits, there has since been view taken by a Division Bench in the Delhi High Court on **judgment dated 28th October, 2024** in a batch of writ petitions, lead case being **W.P.(C) no.1968 of 2023 [T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25(3)]** available at **2024 SCC OnLine Del 7508**. Mr. Behera submits, revenue moved the Supreme Court against the Bombay view but could not obtain stay.

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 15th April, 2025. Impugned orders dated 14th March, 2024 will remain stayed till next date of hearing.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Signature Not Verified

Digitally Signed
Signed by: PRASANT KUMAR SAHOO
Designation: PERSONAL ASSISTANT
Reason: Authentication
Location: Orissa High Court
Date: 24-Mar-2025 20:02:22

