



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.23691 of 2025

Aditya Park Properties Private Limited ***Petitioner***

Mr. Chitrasen Parida, Advocate

-versus-

Central Board of Direct Taxes (CBDT) and others ***Opposite Parties***

Mr. Subash Chandra Mohanty,
Senior Standing Counsel for Income Tax Department

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER
26.03.2026

Order No.

02. **W.P.(C) No.23691 of 2025 and I.A. No.13124 of 2025**

1. The petitioner, having received notice dated 31.03.2025 under Section 148A of the Income Tax Act, 1961, for the assessment year 2021-22, filed reply thereto; consequent upon which Deputy Commissioner of Income Tax, Circle-1(1), Bhubaneswar, passed an order dated 19.06.2025 passed under Section 148A(3). Notice under Section 148 being issued by the Deputy Commissioner of Income Tax, Circle 1(1), Bhubaneswar-Jurisdictional Assessing Officer on 19.06.2025 the petitioner challenged the same before this Court in the present writ petition.
2. The petitioner questions the authority to issue said Notice under Section 148 as the same is not issued in tune with the



requirement envisaged under the “E-Assessment of Income Escaping Assessment Scheme, 2022”. It is contended that the Jurisdictional Assessing Officer after promulgation of such Scheme ceases to have jurisdiction to issue notice under Section 148 of the Income Tax for the purpose of assessment under Section 147.

3. It is submitted by Shri Chitarasen Parida, learned Advocate for the petitioner that the manner specified in the statute being not adhered to, the proceeding initiated for assessment is vitiated. He brought it to the notice of this Court that a similar question being raised before the Hon’ble Supreme Court of India in the case of *M/s. Empire Fasteners Vrs. The Assistant Commissioner of Income Tax Circle 49(1) & Another; SLP(C) No.260 of 2026*, while issuing notice to the respondents therein, the assessment proceeding has been directed to be stayed till the next date of hearing. It is also directed to tag the said case with *SLP(C) No.29723 of 2025 etc. [All India Kataria Education Society Vrs. Assistant Commissioner of Income Tax, Central Circle 2, Delhi & Anr.]*
4. Sri Subash Chandra Mohanty, Senior Standing Counsel for the Income Tax conceded to the said position.
5. In view of the aforesaid position, this matter deserves consideration.
6. Issue Notice. Since Sri Subash Chandra Mohanty, learned Senior Standing Counsel appeared for the opposite parties no separate notice need be issued. As he has already been served



with the petition, let him file counter affidavit before the next date of listing.

7. As an interim measure there shall be stay of further proceeding pursuant to Notice dated 19.06.2025 issued under Section 148 of the Income Tax Act by the Deputy Commissioner of Income Tax, Circle 1(1), Bhubaneswar (Annexure-1) with respect to the assessment year 2021-22.
8. List this matter on 7th May, 2026 along with W.P.(C) No.3432 of 2026 and W.P.(C) Nos.23186, 6036, 5010 and 9859 of 2025.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini

Signature Not
Verified

Digitally Signed
Signed by: ASWINI KUMAR
SETHY
Designation: Personal
Assistant (Secretary-in-charge)
Reason: Authentication
Location: ORISSA HIGH
COURT, CUTTACK
Date: 30-Mar-2026 19:50:25