



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.28067 of 2025

M/s. Sanjay Kumar Bijay Kumar **Petitioner**

Represented by Adv.–

Mr. Pranaya Kishore Harichandan, Advocate

-Versus-

Principal Commissioner of Income Tax-1, Bhubaneswar and others **Opposite Parties**

Represented by Adv.–

Mr. Subash Chandra Mohanty, Senior Standing Counsel

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

Order No.

ORDER
05.02.2026

03. 1. Heard Mr. P.K. Harichandan, learned counsel for the petitioner and Mr. S.C. Mohanty, learned Senior Standing Counsel for the opposite parties-Income Tax Department.
2. Hearing is concluded. Judgment is reserved.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge