

ITEM NO.16

COURT NO.7

SECTION XI-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 7050/2023

(Arising out of impugned final judgment and order dated 25-03-2022 in WPC No. 7818/2022 passed by the High Court of Orissa at Cuttack)

DEPUTY COMMISSIONER OF INCOME TAX
(EXEMPTION) & ANR.

Petitioner(s)

VERSUS

M/S BARAPADA SCHOOL OF ENGINEERING AND TECHNOLOGY Respondent(s)

(FOR ADMISSION and I.R. and IA No.46334/2023-CONDONATION OF DELAY IN FILING and IA No.46333/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 17-03-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s)

Mr. Balbir Singh, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Merusagar Samantrey, Adv.
Ms. Monica Benjamin, Adv.

For Respondent(s)

UPON hearing the counsel, the Court made the following
O R D E R

Delay condoned.

It is submitted that in view of the provisions of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, the notice issued under Section 148 of the Income Tax Act, 1961 would be within time.

Issue notice.

Notices would be served by all modes, including *dasti*.

Tag with SLP(C) No. 20006 of 2022 titled "*Assistant Commissioner of Income Tax Circle 3(2)(1) and Others Vs. J M Financial And Investment Consultancy Services Private Limited.*"

(BABITA PANDEY)
COURT MASTER (SH)

(R.S. NARAYANAN)
COURT MASTER (NSH)