



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.23933 of 2025

Sunil Kumar Sahoo ***Petitioner***

Mr. Sidhartha Ray, Senior Advocate assisted by
Mr. Kshirod Kumar Sahoo, Advocate
-versus-

Deputy Commissioner of Income Tax, Circle-1(2) and others ***Opposite Parties***

Mr. Avinash Kedia, Junior Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

19.03.2026

Order No.

02. 1. The petitioner has approached this Court by way of filing this writ petition invoking provisions of Articles 226 & 227 of the Constitution of India with the following prayer(s):

“In the context aforesaid it is most humbly prayed that Your Lordships may after hearing the counsel for the Petitioner be pleased to-

- (i) *Call of the records;*
- (ii) *And further Your Lordships may be pleased to issue rule nisi calling upon the opp. Parties to show cause as to why the Order of assessment passed u/s 144 of IT Act, for the AY 2011-12 by O.P. No.1 under Annexure-6 and the Order of Attachment dt.21.05.2025 issued by the O.P. No.3 under Annexure-4 to the writ petition shall not be quashed; And if the Opp. Parties fail to show cause or show insufficient cause then the rule may be made absolute.*



- (iii) *And further Your Lordships may be pleased to direct the Opp. Parties not to take any coercive action against the Petitioner;*
- (iv) *And further your Lordships may be pleased to pass such other order or orders as your Lordships may deem fit and proper;*

And for this act of kindness, the petitioners as in duty bound shall ever pray.”

2. Learned Senior Advocate appearing for the petitioner submitted that without serving any notice as required under Section 143(2) and 142(1) of the Income Tax Act, 1961 (for short, “the Act”), the Assessing Officer proceeded with the matter based on the scrutiny made through Computer-Assisted Scrutiny Selection (CASS) relating to Assessment Year 2011-12.
- 2.1. He further submitted that it is requirement under the provisions of Section 142 read with Section 143 that while initiating any assessment proceeding, it is incumbent upon the Assessing Officer to serve notice on the assessee and it is also necessary to furnish the details as may be specified in such notice. As no notice under Section 143(2) or Section 142(1) of the Act was served on the petitioner, he was deprived of availing opportunity to place his matter before the Assessing Officer. Since there was flagrant violation of principles of natural justice, the assessment order is vitiated and, therefore, is liable to be quashed.
3. On the earlier occasion, when the matter was listed, learned Senior Standing Counsel sought for accommodation to enable him to obtain instruction in this matter.



- 3.1. Today, when the matter was taken up, learned Junior Standing Counsel appearing for the Department-opposite parties furnished instructions received from the Department and submitted that a notice under Section 143(2) dated 6th August, 2012 was dispatched by post and on instruction he submitted that the said notice was served on the assessee-petitioner.
- 3.2. At this stage, learned Senior Advocate appearing for the petitioner on being served with copy of documents evidencing service of notice under Section 143(2) of the Act on the petitioner himself sought for leave to approach the appropriate forum for availing alternative remedy to ventilate grievance on merit.
- 3.3. Learned Junior Standing Counsel appearing for the Department raised no objection for such proposition.
4. Heard learned Senior Advocate for the petitioner and learned Junior Standing Counsel for the Department-opposite parties.
5. Considering the submissions made by the counsel for the parties and after going through the instructions furnished by the learned Junior Standing Counsel, this Court, without expressing opinion on the merits of the case, feels it apt to grant liberty to the petitioner to file appeal within a period of fifteen days from date. Needless to say that if the petitioner approaches the authority within the time stipulated, the authority concerned shall consider the same as expeditiously as possible and proceed to dispose of the appeal in accordance with law.



6. With the aforesaid observation and direction, the writ petition stands disposed of. As a result of disposal of the writ petition, all pending Interlocutory Application (s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant