



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.214/CTK/2024
Assessment Year : 2013-14

Manas Ranjan Pattanayak, At/PO: Chadragiri, Mohana, Gajapati.	Vs.	Assessing Officer, National Faceless Assessment Centre, New Delhi
PAN/GIR No.BHZPP 5495 F		
(Appellant)	..	(Respondent)

Assessee by : Shri Sunil Mishra and Shesadeba Das, Advs
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 08/07/2024
Date of Pronouncement : 08/07/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 13.2.2024 in Appeal No.NFAC/2012-13/10125929 for the assessment year 2013-14.

2. Shri Sunil Mishra and Shesadaba Das, Id ARs appeared for the assessee and Shri S.C.Mohanty, Ld Sr DR appeared for the revenue.

3. It was submitted by Id AR that the assessment year involved in this appeal is 2013-14. It was the submission that the notice u/s 148 of the Act

came to be issued on 27.3.2021. It was the submission that notice u/s.148 was time barred. For this proposition, Id AR has placed before us, the copies of the orders of Hon'ble Jurisdictional High Court in the case of Bhagirathi Barik vs. Pr. CIT, Bhubaneswar in W.P.(C) No.7504 of 2024 order dated 3.4.2024 as also the decision in the case of Nutan Bhusan Jena vs Pr. CIT in W.P.(C) No.11181 of 2022 order dated 6.5.2022, wherein, the Hon'ble Jurisdictional High Court of Orissa had following the decision of Hon'ble Supreme Court in the case of Union of India vs Ashish Agarwal, 444 ITR 1(SC) has held as follows:

"This matter is taken up by hybrid mode.

2. The Opposite Parties-Department referred to section 3(1) of the taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and the fact that the petitioner has an alternative remedy of assailing the order of the assessment and order of the appellate authority.

3. As regards the first issue, the judgment of the Supreme Court in Union of India vs. Ashish Agarwal, 444 ITR 1(SC) is a complete answer. This has been taken note of by this Court in its order dated 6th May, 2022 in W.P.(C) No.11181 of 2022 (Nutan Bhusan Jena vs The pr. CIT, Bhubaneswar-1

4. Considering that, the assessment year is 2013-14 and the impugned notice under section 148 of the Income tax Act, 1961 was issued on 28th March, 2021 for the reasons stated in the aforementioned order in Nutan Bhusana Jena (supra) as well as an earlier order of this Court dated 24th January, 2022 in W.P.(C) No.20919 of 2021 and batch (M/s. Ambika Iron and Steel pvt Ltd. Vs Pr. CIT) and the order of the Supreme Court of India in Union of India vs. Ashish Agarwal (supra) the impugned notice and all the proceedings and orders consequent thereto are hereby quashed."

4. Ld AR has also relied upon the decision of Hon'ble Jurisdictional High Court of Orissa in the case of Poonam Agrawal vs ITO in W.P.(C)No.22678 of 2022, wherein, the Hon'ble Jurisdictional High Court has quashed the notice issued u/s.148 of the Act and consequential proceedings and orders holding the same as being time barred.

5. In reply, ld Sr DR vehemently supported the order of the Assessing Officer and ld CIT(A). It was the submission that the period of extension on account COVID-2019 may also be considered.

6. We have considered the rival submissions. As it is noticed that the issue in the present case is squarely covered by the decisions of the Hon'ble Jurisdictional High Court of Orissa in the above mentioned cases, respectfully following the said decisions of Hon'ble Jurisdictional High Court, it is held that the notice issued u/s.148 is time barred and consequential proceedings and orders stand quashed.

7. In the result, appeal of the assessee stands allowed.

Order dictated and pronounced in the open court on 08/07/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 08/07/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant: Manas Ranjan Pattanayak,
At/PO: Chadragiri, Mohana, Gajapati.
2. The Respondent: Assessing Officer, National
Faceless Assessment Centre, New Delhi
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Berhampur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack

