



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.742 of 2025

**Hindustan Ore and Mining Pvt. Petitioner
Ltd., Keonjhar**

Represented By Adv. –
Mr. Amit Pattnaik, Advocate

-versus-

**The Assessment Unit of National Opposite Parties
Faceless Assessment Centre, New
Delhi and others**

Represented By Adv. –
Mr. Avinash Kedia, Jr. Standing Counsel

CORAM:

**THE HON'BLE MR. JUSTICE ARINDAM SINHA,
ACTING CHIEF JUSTICE**

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

**ORDER
18.02.2025**

Order No.

02.

1. Mr. Kedia, learned advocate, Junior Standing Counsel appears on behalf of revenue and with reference to order dated 4th February, 2025 hands up demand dated 29th July, 2021 with the calculation of tax attached thereto. He submits, petitioner now has the demand and, if aggrieved, may seek statutory remedy.



2. Mr. Pattnaik, learned advocate appears on behalf of petitioner and submits, his client will prefer first appeal. There be direction made for condonation of delay.
3. We reproduce below paragraphs 1 and 3 from our aforesaid order dated 4th February, 2025.

“1. Mr. Pattnaik, learned advocate appears on behalf of petitioner and submits, assessment order dated 29th July, 2021 pertaining to assessment year 2015-16 was made. Drawing attention to paragraph-6.2 in it he points out, the assessment was under sections 143(3)/263/143(3) in Income Tax Act, 1961. Paragraph 6.3 though says tax, inter alia, computation sheet is attached separately, there is no attachment in the portal. His client put up requisition on the portal for being supplied the computation etc. nothing was done as of yesterday. His client being aggrieved by the assessment order has been prevented from preferring appeal to the Commissioner. He seeks interference.

xxx xxx

xxx xxx

xxx xxx

3. We notice relevant averments have been made in the petition. Reproduced below is a passage from paragraph-2.

“2.The Petitioner highlighting the same filed its grievance in the portal requesting to resolve the issue by providing the computation sheet as well as issuing the demand notice to enable the petitioner to avail Appeal



Remedy. Furthermore the Petitioner in response to notice under Section 142 of the IT Act, furnished its note of submissions as well as additional documents on 23.11.2021. There has been no response in that regard thereafter to the surprise it is only on 25.01.2024 the Opposite Party No.5 has issued attachment notice under Section 226(3) of the IT Act.”

4. Petitioner, if files appeal against the demand by 7th March, 2025 accompanied by application for condonation of delay enclosing certified copy of this order, the first appellate authority will consider exclusion of time to admit such appeal.
5. The writ petition is disposed of as above.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Sks

Signature Not Verified

Digitally Signed
Signed by: SISIR KUMAR SETHI
Designation: Personal Assistant
Reason: Authentication
Location: ORISSA HIGH COURT
Date: 18-Feb-2025 18:11:23

