

**IN THE HON'BLE HIGH COURT OF ORISSA:
CUTTACK**

W.P.(C) No. 1141 of 2022

(Original Jurisdiction Case)

Code No.170499

In the matter of: An application under Articles 226
and 227 of the Constitution of
India, 1950;

AND

In the matter of: An application under Article 14
and Article 19(1)(g) of the
Constitution of India;

AND

In the matter of: An application under the
provisions of the Odisha High
Court Public Interest Litigation
Rules, 2010;

AND

In the matter of: An application under the Income-
tax Act, 1961 more particularly
Section 119, 80, 80AC, 139, 234A,
234F and 271B;

[2]

AND

In the matter of: An application seeking to challenge Clarification 1 of Circular No 17/2021, dated 09.09.2021 issued exercising the powers under Section 119 of the Income Tax Act 1961;

AND

In the matter of: An application indicating inaction of the opposite parties in not considering representation of the petitioner-Association and/or refusing to consider the plight of the taxpayers in general;

AND

In the matter of: An application for issue of a direction to the opposite parties to consider the representation of the petitioner-Association and extend the period for filing returns by considering technical glitches;

AND

[3]

In the matter of: An application directing the opposite parties not to enforce late fee and penalty on account of non-filing of returns under the Income-tax Act, 1961 within due time, *i.e.*, on or before 31.12.2021 and in the cases of technical errors occurred while uploading/filing the returns through electronic mode;

AND

In the matter of: All Odisha Tax Advocates Association (registered under the provisions of the Societies Registration Act, 1860), represented by its Working Secretary, Shri Natabar Panda, aged about 63 years, S/o:-Late Giridhari Panda, Resident of Sriram Nagar, P.O- Arunoday Market, P.S-Badambadi, City/Dist-Cuttack-753012, Regd. Office: CTBA Centre, Plot No. 6/44, Sector-2, CDA, Markat Nagar, Cuttack-753014, Odisha.

... **PETITIONER**

- *Versus* -

[4]

1. Union of India
represented by Principal Secretary,
Department of Revenue
Ministry of Finance,
North Block, New Delhi-110001
2. Central Board of Direct Taxes
represented by its Chairman,
Ministry of Finance, North Block,
New Delhi-110001.
3. Principal Chief Commissioner of
Income Tax, Odisha Region,
Aayakar Bhawan, RajaswaVihar
Bhubaneswar-751007.

... **OPPOSITE PARTIES.**

*[The matter out of which this writ
petition arises was never before
this Hon'ble Court.]*

To

*THE HON'BLE CHIEF JUSTICE OF HIGH
COURT OF ORISSA
AND HIS COMPANION JUSTICES OF
THE SAID HON'BLE COURT.*

Humble petition of the petitioner
above named;

Most respectfully sheweth:

1. That few sentences have been quoted more often than the aphorism:

“Justice must not only be done, but must also be seen to be done”.

This dictum was laid down by *Lord Hewart*, the then Lord Chief Justice of England in the case of *Rex v. Sussex Justices, [1924] 1 KB 256*.

This is what conspicuously omitted or ignored by remaining adamant by not exercising power under Section 119 of the Income-tax Act, 1961.

- 1.1. That the petitioner-Association further draws attention of this Hon’ble Court to be age-old saying that such actions or decisions are said to be arbitrary when the same shakes the confidence of citizenry towards exercise of power.
- 1.2. *“Kosha Moolo Danda”*, Chanakya wrote in first chapter of Arthashastra; this means ‘revenue is the backbone of administration’. This verse in the Devanagari script is also part of the official logo of the Income Tax Department of India.

- 1.3. *“Just as one plucks fruits from a garden as they ripen, so shall a king have the revenue collected as it becomes due. Just as one does not collect unripe fruits, he shall avoid taking tax that is not due because that will make the people angry and spoil the very sources of revenue,”* Chanakya writes in Arthashastra. According to him, tax should be levied once a year, and should not prove burdensome for the public.
- 1.4. The submissions and challenges adumbrated herein this writ petition would suggest that such is the position obtained by not extending the period stipulated for filing returns; rather due to introduction of system having insurmountable technical defects replacing the earlier time-tested system of e-filing of returns brought the ire of citizens not only of this State but also throughout this country. Nonetheless, the Department, though was apprised, has remained adamant by imposing late fee and penalty.
2. That the petitioner-All Odisha Tax Advocates Association, espousing the cause of advocates practicing in the State of Odisha more particularly in the field of taxation, moves this Hon’ble Court for issue of writ of *mandamus* to

the opposite parties to consider that the delay or non-filing of returns for the Assessment Year 2021-22 within the extended period, *i.e.* on or before 31.12.2021 under the Income-tax Act, 1961 was on account of circumstances beyond the control of citizens-taxpayers and professionals, who facilitated in filing returns and further beseeches indulgence of this Hon'ble Court to exercise power under Article 226/227 of the Constitution of India by issue of writ of prohibition to the opposite parties to charge late fee and impose penalty.

3. That the petitioner-Association registered under the provisions of the Societies Registration Act, 1860, a non-profit organization of advocates mostly practicing in the field of taxation. As per the bye-law of the Association, it can sue and be sued by the Secretary, as such the writ petitioner has *locus standi* to file this application. The petitioner No.2, a taxpayer and member of said Society and is at present functioning as Secretary; as such he is competent to swear the affidavit and file the present writ petition.
4. That the opposite parties are departments of the Central Government. Said opposite parties having refused to exercise power in proper

perspective by considering plight of professionals in facilitating the taxpayers and citizens in general and have allowed arbitrary action contemplated under the Income-tax Act by charging late fee and imposing penalty for no fault of the taxpayers. The petitioner-Association is constrained to approach this Hon'ble Court to exercise extraordinary jurisdiction under Articles 226 and 227 of the Constitution of India. Since all the opposite parties are statutory authorities coming within the fold of Article 12 and the cause of action arise within the territorial jurisdiction of this Hon'ble Court, the writ application is maintainable as against each of them.

5. That the Petitioners in the present writ petition under Article 226 of the Constitution of India, 1950 are aggrieved by the Clarification 1, of the Circular No 17/2021 dated 09.09.2021, levying interest under Section 234A due to belated filing of Income Tax Returns when they themselves have extended the dates on account of problems and glitches of the Portal and exercising the powers conferred under Section 119 of the Income Tax Act 1961.
- 5.1. The petitioner is also aggrieved by the inaction of the opposite parties in not paying any heed

to the request to extend the due date, as was done in the past, inasmuch as the new software system available in the Income Tax portal, through which the returns/data are required to be furnished is non-operational, non-functional and often shows technical glitches.

- 5.2. The petitioner is before this Hon'ble Court seeking the direction to the opposite parties not to levy interest under Section 234A as per Clarification 1. The petitioner also seeks for a direction to the opposite parties to provide for the complete workable portal free from errors and glitches so as to enable the taxpayers and professionals can adhere to the time line specified in the statute for filing returns and tax audit report.
- 5.3. Because of malfunctioning of the newly introduced portal of the department, delay in compliance or non-compliance should have been condoned as such factor would not be attributable to the taxpayers/professionals who facilitate. Therefore, charge interest and penalties are unwarranted.
6. That the petitioner states that under the scheme of the Income Tax Act, 1961, a tax payer who is subject to audit and other category of taxpayers can file their returns of income

anytime between 1st April to 31st October (Audit Case), 30th November (Transfer Pricing Audit Cases) and 1st April to 31st July (Residual) respectively, based on different criteria, of the Assessment year in question. Currently, the income tax audit reports and income tax returns are e-filed using the utilities provided by the opposite party. Therefore, the tax payer has a time limit of around 244 days, 214 days and 122 days respectively from the end of the Financial Year for which the income tax return will be filed. However, in the present case, the e-filing utility of Income tax returns (ITR1 to ITR 7) for the Assessment year 2020-21 was first released on dates as enumerated in table below, which is evidently way later than 1st April, 2021 which was taken from <https://www.incometax.gov.in/iec/foportal/downloads/income-tax-returns>.

Sr. No.	Particulars	Date of release of Initial Schema Structure on the basis of which Utility Software were made	Date of Updation of utility
1.	ITR 1	03.04.2021	20.12.2021 (Common Offline Utility)
2.	ITR 2	17.05.2021	
3.	ITR 3	17.05.2021	
4.	ITR 4	03.04.2021	
5.	ITR 5	31.05.2021	28.12.2021
6.	ITR 6	07.06.2021	24.12.2021
7.	ITR 7	07.06.2021	28.12.2021
8.	Form 3CA-3CD	26.10.2021	28.12.2021
9.	Form 3CB-3CD	26.10.2021	28.12.2021
10.	Form 3CB-3CD	06.01.2022	07.01.2022

7. That the petitioner states that on 20.05.2021, the opposite party No. 2 has extended the due dates for certain reports and returns *vide* Circular No. 9/2021 in view of the surge of COVID-19 virus pandemic. Copy of the Circular No. 9/2021 dated 20.05.2021 is annexed herewith and marked as **Annexure-1**.
8. That the petitioners would wish to present the facts and events relating to the new portal:

Sr. No.	Date	Event
1.	20.05.2021	New Income Tax Portal was announced.
2.	01.07.2021 to 06.07.2021	Portal was under switch over mode i.e. till the date of scheduled launch
3.	07.07.2021 to 21.08.2021	Portal was not available
4.	21.08.2021	The income tax department has tweeted that as the portal was not operative till 21.08.2021, the MD & CEO of the Infosys was called upon on summon on 23.08.2021 to explain to Hon'ble FM as to why even after 2.5 months since launch of new e-filing portal, glitches in the portal have not been resolved.

9. That prior to introduction of new portal, the portal developed by Tata Consultancy Services Ltd. was already running smoothly and effectively covering all the requirements as per Income Tax statute. All on a sudden, on 20.05.2021, the Income Tax Department announced launching of the New Income Tax

Portal, promising clutter-free and high-end functionality with greater processing speed.

10. That the opposite party No. 2 *vide* its website (<https://www.incometax.gov.in>) stated on 25.05.2021 as follows:

“The Income Tax Department is going to launch its new e-filing portal www.incometax.gov.in on 7th June, 2021. The existing portal of the Department at www.incometaxindiaefiling.gov.in would not be available to taxpayers as well as other external stakeholders for a brief period of 6 days i.e. from 1st June, 2021 to 6th June, 2021.”

11. That with respect to statutory Forms like 15CA and 15CB, which are certificates for complying with the remittances of foreign payments towards transactions of various nature opposite party No.2 also stated through its website on 25.05.2021 as follows:

“Taxpayers would not be able submit Form-15CA & 15CB during the intervening period of revamp of e-filing portal, i.e. from midnight of 31st May till midnight of 6th June, 2021. Those who intend making any remittance during blackout period from 1st to 6th June 2021 may kindly submit and download their forms by midnight of 31st May 2021 to avoid any inconvenience.”

12. That the portal was scheduled to be launched on 7th June’ 2021, and for the same the cardinal portal services were suspended by the

opposite party No.2 from 1st June 2021 till 6th June 2021. However, the portal was not available even on 15th June 2021.

13. That the petitioners state that on 18.06.2021, the Hon'ble Prime Minister and Hon'ble Finance Minister of India were made aware by certain sections of taxpayers/professionals regarding operation of the new portal. The petitioners state that MD & CEO of the Infosys Ltd. appeared before the competent authority on 23.08.2021 and the Hon'ble Finance Minister of India has granted the time till 15.09.2021 to fix the issues with the portal. (Copy of the press release dated 23.08.2021 is annexed herewith and marked as **Annexure-2**.)
14. That the petitioners state that even after the meeting with MD & CEO of Infosys Ltd. on 23.08.2021, it was apparent that the new income tax portal was not working efficiently rather was not at all operational. Therefore, in the wake of the non-availability/malfunctioning of the portal the opposite party No. 02 had issued the Circular No. 17/2021 dated 09.09.2021 through which the timelines, for various compliances, were again extended on consideration of difficulties reported by the taxpayers and other stakeholders in electronic

filing of Income Tax returns and various reports of audit. Copy of the Circular No. 17/2021 dated 09.09.2021 is annexed herewith and marked as **Annexure-3**.

15. That the petitioners humbly submit that on 01.11.2021, the opposite party No. 02 has announced the Annual Information System through tweet (Hereinafter to be referred to as "AIS"). Copy of the press release dated 01.11.2021 is annexed herewith and marked as **Annexure-4**.

16. That the petitioners further submit the fact for consideration that an attempt was made, with the help of following twitter threads:

- i. For Income Tax Returns related glitches dt.18.12.2021: URL https://twitter.com/caas_org/status/1472168845011918848 ; and
- ii. For Tax Audit Report related glitches dt.02.01.2022: URL https://twitter.com/caas_org/status/1477553918703923201,

containing Images and Videos, to narrate all types of errors which had been encountered by the various stakeholders recently. During this process lots of issues and glitches as well as

irregularities including absurdity of the portal were noted on the basis of the information submitted by various stakeholders and members of the petitioner-Association through the various tweets/whatsapp. The said twitter threads are still populating more such instances even till date.

The petitioners submit that the above issues are illustrative cases. There are lots of other issues which are being faced by the taxpayers/professionals and stakeholders while complying with the various requirements prescribed in the New Income Tax Portal. Copies of screen shots are marked as **Annexure-5-series**.

17. That in the meanwhile being aggrieved by the said issues and glitches in the new portal, the Petitioner No. 01 has sent a representation letter dated 27.12.2021 and 04.01.2022. Said representations addressed to Finance Minister would show that:

01. As per Circular No.17 of the CBDT dated:-09/09/2021 the due date for filing of Income Tax returns of the assesseees was extended to 31.12.2021 and submission of Tax Audit Reports to 15.01.2022 considering the difficulties of the assesseees due to surge of

pandemic COVID-19 virus and glitches in the new Income Tax portal.

02. Although the old portal of the Income Tax Department was working flawlessly and it was user-friendly, but the Union Finance Ministry entrusted M/s. Infosys Ltd. to develop the new portal after the beginning of the Assessment Year: 2021-2022.

03. As per earlier directions of the Hon'ble High Courts CBDT failed to upload scheme of the returns forms in the portal in time.

04. The new portal has been so designed that it takes substantial time to fill up the return forms and upload the same. On certain occasions, the portal gets hung while uploading the ITR forms, which causes inconvenience to the taxpayers as well as Tax Professionals.

05. In the request letter dated 27.12.2021 the aforesaid Association has raised other points of sufferings of the assesseees of Odisha viz., frequent cyclones, rain due to low pressure, poor internet connectivity and electricity facility, the taxpayers as well as the professionals who facilitate them in preparing and filing suffer from COVID-19, non-

cooperation from banks in getting transaction statements etc.

06. Before filing the return of income it takes much time to verify the Form No.26-AS, AIS and TIS etc. Pertinent to mention here that in most of the cases, the AIS data were not made available to be downloaded due to server issues. Further, in most of the cases, there is a lot of mismatch in the information reported in TIS as compared to the actual details and the same reported in Form No.26AS as well. This has resulted an additional burden on the taxpayers to reconcile the differences before filing the ITRs in order to ensure that there would be no further notices, unwarranted adjustments u/s.143(1) of the Act and unnecessary hassles post filing of the Income Tax Returns.

07. The technical glitches in the new portal were the top most woe of the Tax Professionals as well as the taxpayers to file their return of income in time.

08. The Department/Government has not put in place kiosks or helpdesks etc. to facilitate the assesseees to file their returns of income and at the same time the assesseees were also not

trained by the Department/Government to file their return of income online.

09. The return forms have been made so complicated that it takes hours to fill up.

10. The Infosys Ltd. has developed the portal in such a new design so that at times the screen page vanishes.

11. At the fag end, i.e. on 31st December, 2021, the Principal Secretary (Revenue), Union Ministry of Finance in a Press Meet has intimated the taxpayer community that time limit for filing the ITRs would not be extended.

18. That in Odisha as is the practice, the taxpayers usually entrust the work of preparing and filing returns on their behalf to the Tax Professionals. The not only hand over their documents, but also requisite tax amount to be deposited online. Due to technical snag in the newly introduced web portal the filing of returns either got delayed or in some cases could not be filed in time. In such cases, the professionals, who have the records/documents of the taxpayers to facilitate, due to circumstance beyond their control and no fault of theirs, they are bound to bear the late fee and penalties. Even otherwise, the innocent and honest

taxpayers, who wished to comply with the statutory requirement within the time specified, are compelled to pay the late filing fee under Section 234F to the Government.

- 19.* That as reflected from above trail of events it is clear and well established that the new income tax portal is still not functioning appropriately as per the expectation and the requirement of the law. It is evident that the portal is unstable and producing absurd results and queries. Therefore, there are instances of non-compliance due to the portal issues. Hence, the punishment by way of imposition of late fees, penalties or leviability of interest is arbitrary, inappropriate and unreasonable.
- 20.* That in the aforesaid background, the petitioners and the members the petitioner No.1-Association, are being aggrieved by the issues and glitches in the new income tax portal and therefore the petitioners crave to move this petition under Articles 226/227 of the Constitution of India before this Hon'ble Court on the following grounds which are urged in the alternative and without prejudice to each other:

GROUND S

- A.* For that the Clarification 1 of the Circular No.17/2021 dated 09.09.2021, levying interest under Section 234A due to belated filing of Income Tax Returns is arbitrary and fanciful for no fault of taxpayers and/or professionals who facilitate the in preparing and filing of returns. Whereas it may be appreciated that realizing that the new portal does not function appropriately, the Finance Department had on earlier occasions extended the time to file returns, they should have extended the time further by extending beyond 31.12.2021. Improper exercise of power conferred under Section 119 of the Income Tax Act 1961 may warrant issue of writ of *mandamus*. The petitioners fervently urge before this Hon'ble Court that the opposite parties are required to be restrained from levying/collecting interest under Section 234A as per Clarification 1.
- B.* For that in absence of smooth workable portal and on existing glitches, the opposite parties ought to have waived imposition of penalty and levy of interest for failure to file returns within the time-line specified in the Income-tax Act, 1961 and rules framed thereunder.

C. For that when non-compliance of provisions of Section 139, Section 80, Section 80AC for want of error free smooth transition of portal should not have entailed the taxpayers or the professionals for that purpose suffer interest under Section 234A, and fee/penalties under Section 234F and Section 271B. The petitioners submits that non-filing of return of income within the due date will lead to the following consequences:

- i. The taxpayer will not be able to claim the losses of the said assessment year except the loss in the head of house property [Section 80].
- ii. The taxpayer will be liable to pay interest at the rate of 1% per month or part thereof [Section 234A].
- iii. The taxpayer will not be able to claim the deductions under section 80IA, 80IAB, 80IB, 80IC, 80ID and 80IE [Section 80AC].
- iv. The taxpayer will be liable to pay by way of late fee of Rs. 1,000 or 5,000 [Section 234F].

For want of proper infrastructure and smooth facility being provided by the Department, it is

unwholesome for the opposite parties to suck blood as vied by “SHYLOCK”.

- D.* For that due to circumstances beyond the control of the taxpayer or his professional who is entrusted to facilitate him in preparing and filing returns, and the technical difficulties faced, the taxpayer cannot be made to be penalized under Section 271B. Belated filing of Audit Report leads to imposition of penalty of an amount lower of one half percent of the total sales, turnover or gross receipts in the business or profession or Rs. 1,50,000/-.

For that irrationality in not extending the time limit (for want of proper functioning of the newly introduced portal and ongoing pandemic situation) may necessitate this Hon’ble Court to have indulgence in the matter. The petitioners submit that the Income Tax Department *vide* tweet dated 22.08.2021 and *vide* Circular No. 17/2021, have admitted the fact that the new income tax portal was not functioning correctly and smoothly till 21.08.2021.

- E.* For that insufficient period has been given for AIS. The petitioners submit that the function of AIS which is for the purpose of presenting the information collected and assimilated through various sources was rolled out on 01.11.2021

on the new income tax portal. The AIS has far reaching impact on the preparation and presentation of accounts and financial statements whether of any large corporate or of any small taxpayer. It is submitted that the portal is not showing the correct information in AIS report due to which lot of hardship is being caused to the taxpayers. Also, it is a cumbersome exercise to reconcile AIS and the statement of accounts. It is also submitted that rolling out AIS on 01.11.2021 does not provide ample time and opportunity to the taxpayers to reconcile.

- F.* For that “Clarification 1” given in Circular dated 09.09.2021 in respect of Section 234A, *i.e.*, interest levability is arbitrary and violative of Article 14 of the Constitution of India, 1950. A genuine and honest taxpayer is made to suffer for the incompetence of the facility *i.e.*, New Income Tax Portal provided for the purpose by the Government and its agency. The charging of interest under Section 234A is unjust and illogical, when the department itself has extended the due dates on account of surge of pandemic at first instance and on account of portal glitches at the second instance.

- G.* For that when non-compliance of statutory requirement in filing returns due to technical glitches cannot be attributed to the taxpayer and/or his professional facilitating filing of return, invocation of provision under Section 234A is illegal, illogical and whimsical. Since, the infrastructure and the facility to file and comply with the requirement has to be provided by the Government of India well in time and in error free manner it is submitted that in absence of the same the taxpayers cannot be expected to remain compliant. It is submitted that unless the opposite parties provide the mechanism for smooth compliance, adherence to the statutory mandate would not be possible and therefore, there should not have been fastening of interest, penalty or late fees for the non-compliance.
- H.* For that the grievance of the petitioners remained unattended and unheeded to by the Department even though they approached the concerned authorities well in advance.
- I.* For that the legal maxim "*lex non cogit ad impossibilia*" fits appropriately to the present circumstances. The petitioners submit that in absence of a smooth filing portal the taxpayers cannot be supposed to comply in time bound dateline. Therefore, a taxpayer cannot be

expected to do something which is impossible in absence of the basic infrastructure and facilities, which otherwise is the duty and responsibility of the Government.

- J.* For that non-extension of time for filing of return of income under Section 139 (audit cases and non-audit cases) is violative of Article 14 and Article 19(1)(g) of the Constitution of India being manifestly arbitrary, discriminatory and unreasonable.
21. That the petitioners humbly submit that this Hon'ble Court may take cognizance of urgency in the matter and, taking into consideration the representations dated 27.12.2021 and 04.01.2022 submitted by the petitioners, the present writ petition may be said to have complied the manner prescribed in Rule 8 of the Odisha High Court Public Interest Litigation Rules, 2010.
22. That the petitioners affirm that there is no alternative remedy than to approach this Hon'ble Court. In *Dwarka Nath v. Income Tax Officer*, AIR 1966 SC 81, a three-Judge Bench of the Hon'ble Supreme Court commenting on the High Court's jurisdiction under Article 226 opined that this Article is deliberately couched in comprehensive language so that it confers

wide power on High Court to “reach injustice whenever it is found”. The Constitution designedly used such wide language in describing the nature of the power. The scope of writs in India has been widened by the use of the expression “nature”.

23. That the petition thus is made *bona fide* and in the interest of justice.

P R A Y E R

Under the aforesaid facts and circumstances, the petitioners pray that this Hon’ble Court may graciously be pleased to:

- (i) Admit the Writ Petition;
- (ii) Issue notice to the opposite parties as to why writ in the nature of *certiorari* shall not be issued quashing/striking down “Clarification 1” given in Circular dated 09.09.2021 in respect of Section 234A and issue writ of prohibition restraining the opposite parties from enforcing interest under said provision;
- (iii) Issue writ in the nature of mandamus to the opposite parties to provide for complete smooth workable portal free from errors and glitches so as to enable the

taxpayers to comply with the statutory requirements in time bound manner;

- (iv) Issue writ directing the opposite parties to extend the due date for filing Tax Audit Reports from 15.01.2022 to 28.02.2022 since the revised schema of Form No.3CB & 3CD were released on 06.01.2022 only and the assesseees are unable to provide papers/documents according to the schema after break of the surge of COVID-19;
- (v) Issue writ directing the opposite parties not to charge interest under Section 234A, interest under Section 234B, late fees under Section 234F and penalty under Section 271B for late filing return of income which is due to the inefficient and defective portal resulting in loss of time, energy, and resources of all the stakeholders;
- (vi) Issue a writ of *mandamus* or any other appropriate writ, order or direction directing the opposite parties to refund the amount of interest under Section 234A, interest under Section 234B, late fees under Section 234F and penalty under Section 271B for late filing return of

income, if already collected, which is due to the inefficient and defective portal;

(vii) Issue writ of *mandamus* or any other appropriate writ, order or direction directing the opposite parties to allow the tax payers to claim carry forward of losses and incentive deductions even if the return of income is filed belatedly;

(viii) Issue writ in the nature of *mandamus* directing the Opp. Parties to extend the due date for filing of return and Tax Audit Reports for the Assessment Year: 2021-2022 for a period of two months;

(ix) Pass such further Order/Orders, Writ/Writs, Direction/directions as may be deemed fit and proper in the circumstances of the case;

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

CUTTACK
11.01.2022

By the petitioners through

(KAJAL SAHOO)
Advocate
OSBC Enrolment No. O-439/2017
Mobile No.9439367501

A F F I D A V I T

I, Sri Natabar Panda, aged about 63 years, son of Late Giridhari Panda resident of Sriram Nagar, P.O-Arunoday Market, P.S-Badambadi, Cuttack-753012, do hereby solemnly affirm and state as follows:

1. That I am the Working Secretary of All Odisha Tax Advocates Association having its Regd. Office: At CTBA Centre, Plot No. 6/44, Sector-2, CDA, Markat Nagar, Cuttack-753014, e-mail: secretary@odishataxadvocates.in, as such I am competent to swear this affidavit.
2. That the facts stated in the petition are true to the best of my knowledge and belief, and are by way of submissions to this Hon'ble Court.

CUTTACK Identified by

11.01.2022 Advocate Deponent

CERTIFICATE

Certified that due to non-availability of cartridge papers the contents of this application has been typed on thick papers.

CUTTACK
11.01.2022

(KAJAL SAHOO)
Advocate
OSBC Enrolment No. O-439/2017
Mobile No.9439367501