



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6179 of 2026

CNR No. ODHC010131312026

M/s. Scan Energy & Petitioner(s)
Power Ltd.,
Bhubaneswar

Mr. Subir Palit, Sr. Adv.
along with Mr. Ajit Kumar Kanungo, Advs.

versus-

Assessment Unit, Income Opposite Party(s)
Tax Department,
National Faceless
Assessment Centre, New
Delhi & Anr.

Mr. A. Kedia, Jr. S.C

CORAM:

HON'BLE DR.JUSTICE SANJEEB K PANIGRAHI
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No.

23.09.2026

01.

1. This matter is taken up through hybrid arrangement.
2. Heard.
3. Looking to the dispute involved herein, this Court is of the view that the factual issue involved in the present Writ Petition cannot be decided by this Court as there is involvement of jurisdictional issue.
4. Be that as it may, considering the request of Mr. Subir Palit, learned Senior Advocate appearing on behalf of the



Petitioner, this Court permits the Petitioner to withdraw the present Writ Petition with liberty to prefer appeal before the appropriate authority. It is also directed that the delay, if any, in preferring the appeal shall be condoned liberally as the Petitioner has approached the wrong Forum for redressal of his grievance.

5. This Writ Petition is, accordingly, dismissed as withdrawn, but with the above liberty.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge