



IN THE HIGH COURT OF ORISSA AT CUTTACK

CRA No. 397 of 1994

CNR No. ODHC010004041994

***Deputy Commissioner of
Income Tax, Special
Range, Government of
India, Bhubaneswar*** ***Appellant/
Petitioner***

Represented by Adv.-

Mr. A. Kedia, SC, Income Tax

-versus-

***M/s Town Bidi Company,
Shaik Bazar, Cuttack and
others*** ***Respondent/
Opp. Party***

Represented by Adv.-

CORAM:

HON'BLE MR. JUSTICE SIBO SANKAR MISHRA

Order No.

ORDER
25.08.2026
(Hybrid mode)

07. **1.** This appeal is arising out of the judgment and order dated 18.02.1994 passed by the Addl. Chief Judicial Magistrate (Special Court), Cuttack in 2(C) C.C. No.107 of 1992.
- 2.** Mr. A. Kedia, learned Standing Counsel for the Income Tax Department by placing on record a report received from the Office of the Income Tax Officer, Cuttack submits that the respondent no.1-Company is



no more in existence and out of three Directors, all of them have already expired. The report is taken on record.

3. In view of the aforementioned, nothing remains to be decided in the matter. Accordingly, the appeal stands disposed of.

(Sibo Sankar Mishra)
Judge

Ashok