

Orissa State Civil Supplies Corporation Ltd. v. The Commissioner of Income Tax, Orissa, Bhubaneswar

S.J.C. No. 77 of 1997

S.J.C. No. 77 of 1997 (Orissa HC, decided 04.12.2025) | 2025-12-04

Legacy reference/petition under section 256 (S.J.C. No. 77 of 1997) pending for 28 years without filing of paper books: disposed of leaving questions of law open.

Income-tax Act, 1961: section 256

High Court of Orissa | 2-judge bench (Division Bench) | Harish Tandon, C.J. | Murahari Sri Raman, J.

Assessment years: Not specified in order

Procedural disposal for non-filing of paper books over 28 years; questions of law left open

Single-page order disposing of S.J.C. No. 77 of 1997 without deciding the questions of law.

01 FACTS OF THE CASE

In S.J.C. No. 77 of 1997 filed by Orissa State Civil Supplies Corporation Ltd., despite repeated directions on the prayer of petitioner's counsel to file paper books, compliance was not made and no notice had been issued in nearly 28 years.

Source: [Paragraph 1; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Noting that nothing significant had happened in almost 28 years and paper books remained unfiled, the Division Bench closed the proceeding while leaving the questions of law open.

Source: [Paragraphs 1-2; PDF p. 1](#)

03 JUDICIAL DECISION

Disposed of S.J.C. No. 77 of 1997 leaving the questions of law open for consideration in some other appropriate case.

Source: [Paragraph 2; PDF p. 1](#)

04 OUTCOME / IN WHOSE FAVOUR

Neutral / Questions left open - 1997 tax reference disposed of for non-filing of paper books over 28 years, leaving questions of law open.

Source: [Paragraph 2; PDF p. 1](#)

05 AKHB REVIEW POINT

AKHB analysis: archival docket-clearance order; leaves the legal issues open.

Source: [Paragraphs 1-2; PDF p. 1](#)

SOURCE & VERIFICATION

[High Court of Orissa official judgment PDF - AKHB Cloud Repository \(20251204_ODHCo10006141997.pdf\)](#)

1-page official High Court of Orissa judgment PDF (20251204_ODHCo10006141997.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

All 1 physical pages of 20251204_ODHCo10006141997.pdf read and verified page-by-page. Original bytes (62,065 bytes) match SHA-256 2fc1fbb4f4d8cff0671b451f5919a2da31ace728f7db13abe09d2db013b1fb8f.

STATUTORY SCOPE

Legacy proceeding in S.J.C. No. 77 of 1997 under the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.