

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.3944 of 2013

M/s. IVRCL Ltd.

.... *Petitioner*
Mr. S. Sahoo, Advocate

-versus-

Assistant Commissioner of Sales Tax,
Paradip Circle, Paradip and others

Opposite Parties
Mr. S. Padhy, ASC

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK

ORDER
19.07.2022

Order No.

04.

I.A. No.6810 of 2020

1. For the reasons stated therein, the application for condonation of delay is allowed.

I.A. No.6809 of 2020

2. For the reasons stated therein, the application for substitution is allowed.

W.P.(C) No.3944 of 2013

3. Consolidated cause title be filed within a week.

4. In view of the judgment of this Court dated 1st December, 2021 in STREV No.64 of 2016 (*M/s. Keshab Automobiles v. State of Odisha*) which has been affirmed by the Supreme Court by order dated 13th July, 2022 in SLP Civil No.9912 of 2022, the notice of reassessment in VAT 307 dated 15th January, 2013 (Annexure-3) and all proceeding consequential thereto are hereby quashed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge