

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.5515 of 2005

M/s. S. M. V. Beverages Pvt. Ltd., ***Petitioner***
Maharashtra

Mr. Dev Darsan Sud, Senior Advocated assisted by
Mr. Saurabh Karan Singh and Mr.S. K. Mishra, Advocates
-versus-

Assistant Commissioner of Sales Tax, ***Opposite Parties***
Cuttack and others

Mr. Sunil Mishra, Standing Counsel for Sales Tax Department

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK

ORDER
23.06.2023

Order No.

I.A. No.86 of 2022

20. 1. For the reasons stated, the above I.A. for substituting the Petitioner's name M/s. Tripty Drinks Pvt. Ltd by M/s. S. M. V. Beverages Pvt. Ltd., Maharashtra in the cause title of the writ petition is allowed. The consolidated cause title of the writ petition be filed in course of the day.

W.P.(C) No.5515 of 2005

2. The present writ petition is restored vide order passed today in CMAPL No.162 of 2022.
3. The challenge in this writ petition is to a notice issued by the Sales Tax Department by way of suo motu revision at the initial stage.

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Location: High Court of Orissa, Cuttack
Date: 26-Jun-2023 10:16:31



4. As a result of the interim order passed in this writ petition on 28th July 2005, no further proceedings have taken place.

5. The Court accordingly directs that the Petitioner will now appear before the authority (or re-designated authority) on 1st August, 2023 at 3 pm and will submit the reply to the impugned notice. After hearing the Petitioner, the authority concerned will proceed to pass a reasoned final order in respect of the said notice within a period of three months thereafter. All the pleas raised by the Petitioner in this writ petition are permitted to be raised by it before the authority in accordance with law.

6. Learned Standing Counsel for the Department states that since this is only at the stage of notice, the question of any coercive action being taken against the Petitioner even prior to an order being passed does not arise. In that view of the matter, no further directions are called for in this regard.

7. The petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

M. Panda

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