

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.8661 of 2007

M/s. Dulichand Finance & Leasing Ltd. ***Petitioner***

Mr. Jagabandhu Sahoo, Senior Advocate
-versus-

State of Orissa and others ***Opposite Parties***
Mr. Sunil Mishra, Additional Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK**

Order No.

**ORDER
23.02.2022**

09. 1. The challenge in the present petition is to an assessment order. While issuing notice in the present petition on 6th September 2007, this Court had directed that no coercive action would be taken against the Petitioner. That interim order has continued till now.
2. Having heard Mr. Jagabandhu Sahoo, learned Senior Advocate for the Petitioner and Mr. Sunil Mishra, learned Additional Standing Counsel for the Sales Tax Department, the Court is of the view that the Petitioner should first exhaust the statutory remedy by way of an appeal against the impugned order of assessment. Accordingly, it is directed that if the Petitioner files such statutory appeal not later than 21st March 2022 accompanied by an application for condonation of delay citing the pendency of the present petition as a reason for the delay, such application will be considered in its merits by the appellate authority. The interim order passed by this Court on 6th September 2007 will continue till such time the appellate authority passes an order in the application for

interim relief to be filed by the Petitioner along with its appeal, provided such appeal is filed within the time indicated herein before. It is made clear that this Court has not expressed any view on merits and this order shall also not be construed as accepting the prayer of the Petitioner for any waiver of the pre-deposit. If such a prayer is made, the authority concerned to deal with it on merits in accordance with law. Original of Annexures, if any, be returned to the learned counsel for the Petitioner subject to it being substituted with an attested photocopy thereof.

3. The writ petition is disposed of in the above terms. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S.K. Guin