IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.16957 of 2009

M/s. Pal Constdruction .... ***Petitioner***
Mr. B. Panda, Advocate

-versus-

The Assessing Authority,
Bhubaneswar I Circle,
Bhubaneswar and others .... ***Opp. Parties***
Mr. Sunil Mishra, ASC CT & GST

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER

Order No. **18.04.2022**

10. 1.It is pointed out that although in the Form VAT 303 the date of receipt of the audit report has been indicated as 6^{th} September 2008 whereas in the impugned assessment order, the date of receipt is indicated as 16^{th} October, 2008. This is clearly beyond seven days after completion of the audit.

2. Thus the mandatory requirement of Section 41(4) of the OVAT Act, 2004 is not complied with.

3. On that short ground, the impugned assessment order and any consequential demand are hereby quashed.

4. The writ petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi