

IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P(C). No.717 of 2022

Dipak Kumar Sahoo

....

Petitioner

Mr. Biraja Prasanna Das, Advocate

-versus-

State of Odisha & Others

....

Opposite Party

Mr. M.K. Khuntia, AGA

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER (Oral)
06.04.2022

Order No.

- 02.**
1. This matter is taken up by virtual/physical mode.
 2. The Petitioner was a licensee in respect of Baragadia Country Liquor (CL) shop at Gobaraghati in the district of Jajpur for the excise year 2019-20.
 3. By filing the present petition, he has assailed the Demand Notice No. 2349 dated 09.12.2021 issued by the Superintendent of Excise, Jajpur (Opposite Party No.4), whereby the demand has been raised for payment of Rs.15,68,989/- towards shortfall of lifting of MGQ during the excise year 2019-20.
 4. Counsel for the Petitioner submits that neither opportunity to represent was provided nor any action oriented show-cause was issued to the Petitioner prior to raising such demand thereby. There

has been violation of natural justice. Hence, he prays to set aside the aforesaid demand.

5. At the time of hearing, Mr. Khuntia, Addl. Govt. Advocate appearing for the Opposite Parties has no objection, if the writ petition is disposed of by setting aside the demand notice with liberty to the Department to proceed afresh in accordance with law.

6. In view of the aforesaid agreed stand, the present petition is allowed and the Demand Notice dated 09.12.2021 is set aside.

However, it is open for the Department to proceed further, after complying with the principles of natural justice before raising any demand, in accordance with law.

7. Accordingly, the writ petition stands disposed of.

Issue urgent certified copy as per rules.

(Jaswant Singh)

Judge

(M.S. Raman)

Judge