IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.8847 of 2007

M/s. Promise Foods, a Partnership firm .... ***Petitioner***

Mr. A.Ku. Roy, Advocate

-versus-

Sales Tax Officer, Audit Unit, Puri & Another .... ***Opposite Parties***

Mr. Susant Kumar Pradhan,
Addl. Standing Counsel for CT & GST

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
24.11.2022

Order No.

07. 1. It was noticed by this Court in its order dated 7th March, 2021 that the issue concerning the mandatory requirement of Section 41(4) of the Orissa Value Added Tax, Act, 2004 (OVAT Act), i.e. submission of audit visit report within 7 days from completion of audit, was before the larger Bench of this Court. The larger Bench delivered its Judgment on 31st March, 2022 in ***PAL CONSTRUCTION v. Assessing Authority*** (W.P. No. 16957 of 2009) answering the issue in the affirmative viz., that non-compliance of the mandatory requirement of Section 41(4) of the OVAT Act would render the assessment order vitiated.

2. Accordingly, in the present case also since the audit visit report was not submitted to the Assessing Authority within seven days from the date of completion of the audit, the impugned assessment

order dated 9th November, 2006 and the consequential orders are hereby set aside.

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

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Aks/Laxmikant