

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6843 of 2013

M/s. Birsa Minerex

....

Petitioner

Mr. Pranaya K. Harichandan, Advocate

-versus-

Sales Tax Officer, Keonjhar and Anr.

....

Opposite Parties

Mr. S. Mishra, Adv.

**CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S.K. PANIGRAHI**

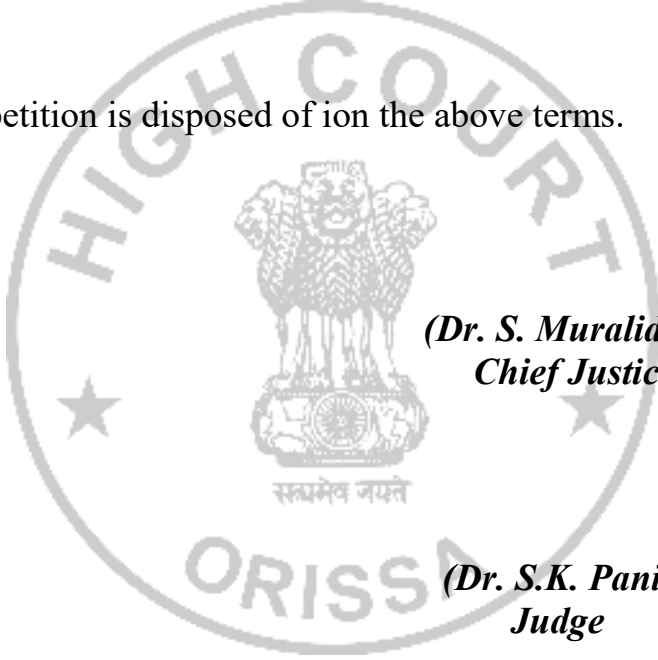
**ORDER
25.07.2022**

Order No.

05. 1. Mr. S. Mishra, learned counsel for the Opposite Parties refers to the original records and admits that the impugned order at Annexure-1 has been mistakenly issued as an assessment order under Section 43 of the OVAT Act, 2004. In fact, it is an assessment order under the Orissa Entry Tax Act, 1999.
2. Mr. Mishra, learned counsel states that a Corrigendum was issued on 31st January, 2013 correcting the 1st line of the order that the order was issued under Section 10 of the Orissa Entry Tax Act, 1999. He also states that the copy thereof was also pasted on the door of the last known address of the Petitioner.
3. In that view of the matter, it is open to the Petitioner to assail the said corrected order in an appeal to be filed not later than 5th September, 2022 accompanied by an application for condonation of

delay citing the pendency of this writ petition as the reason for the delay. In that event the appeal the appellate authority will deal with such application in accordance with law. This Court clarifies it has not expressed any view in the matter. If such appeal, filed within the time stipulated is accompanied by an application for interim relief, then till such time an order is passed thereon by the appellate authority, the interim order passed by this Court on 5th August, 2014 shall continue. Annexure-1 be returned to the counsel for the Petitioner subject to being substituted with an attested photocopy thereof.

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

The seal of the Orissa High Court is a circular emblem. It features the State Emblem of India at the top center, which is a four-lion capital of an abacus. Below the emblem is the motto 'सत्यमेव जयते' in Devanagari script. The words 'HIGH COURT' are written in a semi-circle at the top, and 'ORISSA' is written in a semi-circle at the bottom. Two stars are positioned on either side of the central emblem.

(Dr. S. Muralidhar)
Chief Justice

(Dr. S.K. Panigrahi)
Judge

B. Jhankar