

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.10431 of 2014

Binod Chandra Rout

.... ***Petitioner***
Mr. A.Ku. Patra, , Advocate

-versus-

State of Odisha & Others

.... ***Opposite parties***
Mr. Debakanta Mohanty, Addl. Govt. Advocate

**CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN**

**ORDER
20.12.2022**

Order No.

8. 1. The challenge in the present petition is to the demand notice dated 28th May, 2014 issued by the Superintendent of Excise, Khurda, Bhubaneswar calling upon the Petitioner to deposit duty on MGQ and 10% fine for the closure period (unused license period) from 1st August, 2013 to 31st March, 2014 in relation to the IMFL/Beer/CS shop allotted to him. Admittedly, the said shop was located on Government land and accordingly sealed on 20th August, 2013.
2. On 20th June, 2014, this Court had stayed the impugned demand notice and that stay is continued as such.
3. It is seen that there is counter affidavit filed in the present petition.
4. In similar circumstances, by an order dated 25th July, 2014 passed in W.P.(C) No.8037 of 2014 (*Ashok Kumar Jena v. State of Odisha*), this Court quashed the demand notice.

5. Accordingly, for the reasons stated in the order passed in ***Ashok Kumar Jena's case*** (supra), this Court quashes the impugned demand notice. The writ petition is allowed in the above terms. No order as to costs.

6. An urgent certified copy of this order be issued as per Rules.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Aks/Laxmikant

