

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 2370 of 2017

M/s. Naaraayani Sons Private Limited, Petitioners
Keonjhar and another

Mr. Kishor Kumar Acharya, Advocate
-versus-

Union of India and another Opposite Parties
Senior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
12.12.2022

Order No.

04. 1. The challenge in the present petition is to an order dated 28th October, 2016 passed by the Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar-II Commissionerate (Opposite Party No.2). Admittedly, the order is an appealable one.
2. Consequently, this Court does not propose to interfere at the present stage. Permitting the Petitioner to avail of the appellate remedy and further clarifying that if such appeal is filed not later than 1st February, 2023 accompanied by an application for condonation of delay citing the pendency of the present petition as a reason for the delay, it will be considered in accordance with law by the Appellate Authority. The Court clarifies that it has not expressed any view on merits. If the appeal is filed accompanied by an application for interim relief, then till such time, the Appellate

Authority passes an appropriate order thereon, the interim order passed by this Court on 16th February, 2017 will continue.

3. Accordingly, the writ petition is disposed of in the above terms. The originals be returned to the Petitioners subject to it being substituted by attested photocopy thereof.

4. An urgent certified copy of this order be issued as per rules.

S. Behera

