

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**STREV No.185 of 2007**

***State of Orissa***

....

***Petitioner***

Mr. S.S. Padhy, Addl. Standing Counsel

*-versus-*

***M/s. Manoranjan Jena***

....

***Opposite Party***

**CORAM:  
THE CHIEF JUSTICE  
JUSTICE R. K. PATTANAİK**

**Order No.**

**ORDER  
29.03.2022**

- 09.
1. The tax effect in the present case being not substantial, the questions of law are left open for decision in some other appropriate case.
  2. The revision petition is disposed of accordingly.

***(Dr. S. Muralidhar)*  
Chief Justice**

***(R. K. Pattanaik)*  
Judge**