

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7412 of 2014

Santosh Kumar @ Santosh Sahu **Petitioner**

Mr. A.K. Patra, Advocate

-versus-

State of Odisha and others **Opposite Parties**

Mr. Debakanta Mohanty, A.G.A.

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

Order No.

ORDER
02.11.2022

06. 1.The challenge in the present petition is to a demand notice dated 29th March 2014, issued by the Sub-Inspector of Excise, Barbil calling upon the Petitioner to deposit duty on short fall MGQ from the month of April, 2013 to March, 2014 in relation to the IMFL/Beer shop allotted to him. Admittedly, the said shop was located on Government land and accordingly shut down on 3rd February, 2014.
2. On 31st October 2014, this Court had stayed the impugned demand notice and that stay is continued as such.
3. 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.
4. Accordingly, for the reasons stated in the order passed in the case of **Ashok Kumar Jena** (supra), this Court quashes the

impugned demand notice. The writ petition is allowed in the above terms. No order as to costs.

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

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda/S.K. Guin

