

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 5006 of 2018

Madan Mohan Barik and others* *Petitioners

Mr. Arun Kumar Patra, Advocate

-versus-

State of Orissa and others* *Opposite Parties

Mr. Debakanta Mohanty

Additional Government Advocate

CORAM:

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

**ORDER
22.12.2022**

Order No.

04. 1. The Petitioners have challenged the demand notice dated 12th March, 2018 (Annexure-3), whereby the Government has raised the demand on the basis of audit objection.
2. From the record, it is seen that the impugned demand notice was issued without following the due procedure of law.
3. In that view of the matter, it is directed that the impugned demand notice (Annexure-3) be treated as notice on the Petitioners and it will be open to the Petitioners to file a reply to the said demand notice within a period of two weeks hence before the Opposite Party-Government. If such reply is filed by the Petitioners along with certified copy of this order, the State Government will decide the same in accordance with law and pass a reasoned order not later than 6th March, 2023, preferably after hearing the

Petitioners, and the decision be communicated to the Petitioners not later than 13th March, 2023. Till then, no recovery will be made from the Petitioners. If the Petitioners are aggrieved by such decision, it will be open to him to seek appropriate remedies in accordance with law.

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

5. It is made clear that this Court has not expressed any opinion on the merits of the case.

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

S.K. Jena/S. Behera

