

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7704 of 2010

M/s. Umeri Distillery Pvt. Ltd. *Petitioner*
Mr.R.P.Kar, Advocate
-versus-
State of Odisha and Others *Opp. Parties*
Mr. D.K.Mohanty, AGA

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

**ORDER
09.03.2022**

Order No.

4. 1. In view of the order dated 4th December, 2019 in W.P.(C) No. 5628 of 2003 (M/s. Umeri Distillery(P)Ltd.-Vs.- State of Odisha and others) and the order dated 23rd November, 2021 in W.P.(C) No. 16387 of 2011 (M/s. Umeri Distillery (P) Ltd. – Vrs.- State of Odisha and others) which pertains to the same assessee but for the different years, the impugned circular dated 3rd January, 1990 (Annexure-1) and the consequent demand notice dated 6th March, 2010 (Annexure-3) are hereby quashed.
2. The amount already recovered from the Petitioner, shall be refunded to it within four months from today or will be adjusted in future transactions.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge