

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

**W.P.(C) No.21684 of 2016**

***M/s. KVR Steel Orissa Ltd.,***

***....***

***Petitioner***

**Mr. B.P. Mohanty, Advocate**

***-versus-***

***The Sales Tax Officer, Balasore Circle, ....***  
***Balasore & Others***

***Opposite Parties***

**Mr. Sunil Mishra, ASC for CT & GST  
Organization**

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

**ORDER  
15.12.2022**

**Order No.**

05. 1. The challenge in the present writ petition is to an assessment order dated 29<sup>th</sup> September, 2016 passed by the Sales Tax Officer, Balasore Circle, Balasore, which is an appealable one. Consequently, while permitting the Petitioner to avail of the statutory remedy of an appeal in accordance with law, this Court declines to interfere with the impugned assessment order at this stage.
2. If such appeal is filed not later than 1<sup>st</sup> February, 2023, accompanied by an application for condonation of delay citing the pendency of the present petition as the reason for the delay, then it will be considered in accordance with law by the appellate authority. The Court clarifies that it has not expressed any view in the matter.

3. Original Annexures-4 & 5 be returned subject to being substituted by attested photocopies thereof.
4. Issue urgent certified copy of this order as per rules.

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

***(M. S. Raman)***  
***Judge***

*MRS/Laxmikant*

