

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 13212 of 2014

Manoj Kumar Sahoo, Kendrapara **Petitioner**

Mr. A.K. Patra, Advocate

-versus-

State of Odisha and Others ... **Opposite Parties**

Mr. Debakanta Mohanty, Addl. Govt. Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

Order No.

ORDER
08.12.2022

04. 1. The challenge in the present petition is to the demand notice dated 21st May, 2014 issued by the Superintendent of Excise, Kendrapara calling upon the Petitioner to deposit duty on MGQ and 10% fine for the closure period (unused license period) for the month of March, 2014 in relation to the IMFL/Beer/CS shop allotted to him. Admittedly, the said shop was located on Government land and accordingly sealed on 10th February, 2014.
2. On 8th August, 2014, this Court had stayed the impugned demand notice and that stay is continued as such.
3. It is seen that there is no counter affidavit filed in the present petition till date.
4. 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.

5. Accordingly, for the reasons stated in the order passed in ***Ashok Kumar Jena's case (supra)***, this Court quashes the impugned demand notice. The writ petition is allowed in the above terms. No order as to costs.

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

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Jena/Secy.

