

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.2528 of 2022

M/s. Gopal Jewellery & Another ***Petitioners***

Mr. Rudra Prasad Kar, Advocate

-versus-

Commissioner of CT & GST, Odisha & others ***Opposite Parties***

Mr. Susanta Kumar Pradhan,
Addl. Standing Counsel for CT & GST Organisation

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

**ORDER
02.11.2022**

Order No.

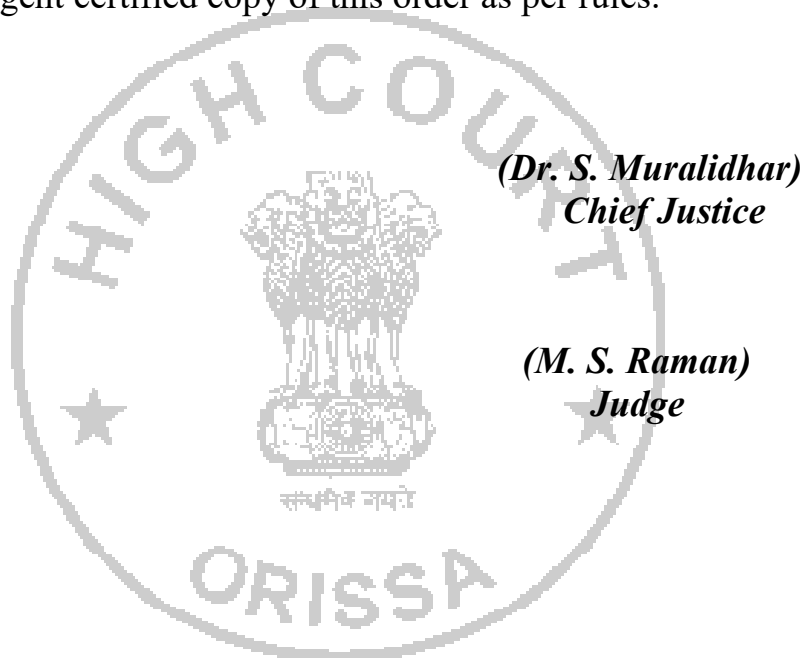
01. 1. The challenge in the present petition is an order dated 4th January, 2022 of the Commissioner of CT & GST, Odisha rejecting the petition for stay filed by the Petitioners pending disposal of the Second Appeal by the Tribunal.
2. At the outset, Mr. Kar, learned counsel appearing for the Petitioners points out that of the demanded tax amount of Rs.31,76,646/-, the Petitioner had already deposited 20% at the first appellate stage.
3. Having heard learned counsel for the parties and considering that the impugned order was passed virtually without the participation of the Petitioners and was *ex parte*, it is directed that subject to the Petitioners depositing a further amount constituting 10% of the

balance tax amount within four weeks from today, no coercive steps shall be taken against the Petitioners during pendency of the Second Appeal.

4. This order will be in substitution of the impugned order of the Commissioner.

5. The writ petition is disposed of.

6. Issue urgent certified copy of this order as per rules.



Aks/MRS