

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.2770 of 2022

Ramakanta Pradhan

Petitioner
....
Mr. S.K. Behera, Advocate

-versus-

State of Odisha & Others

Opposite Parties
....
Mr. Debakanta Mohanty, AGA

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

**ORDER
30.11.2022**

Order No.

05. 1. Against the impugned demand under Annexure-1, an appeal is maintainable before the Excise Commissioner under Rule-252 of the Odisha Excise Rules, 2017.
2. In that view of the matter, the Court permits the petitioner to avail of such remedy in accordance with law. If such an appeal is filed not later than 2nd January, 2023, the Excise Commissioner will endeavor to dispose of it within a period of two months thereafter. Till such time, the interim order 24th February, 2022 passed by this Court in the present writ petition will continue.
3. It is open to the petitioner to urge all the points raised in the present writ petition in the appeal before the Excise Commissioner.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge