

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 18346 of 2015

Sanjib Kumar Dalal

....

Petitioner

M/s. P. C. Jena and associates, Advocates

-versus-

State of Odisha and others

....

Opposite Parties

Mr. Debakanta Mohanty, AGA

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. RAMAN

ORDER

15.12.2022

Order No.

06.

1. The Petitioner has challenged the demand notice dated 23rd March, 2015 (Annexure-3 series), whereby the Government has raised the demand on the basis of the audit objection.

2. From the record, it is seen that the impugned demand notice was issued without following the due procedure of law.

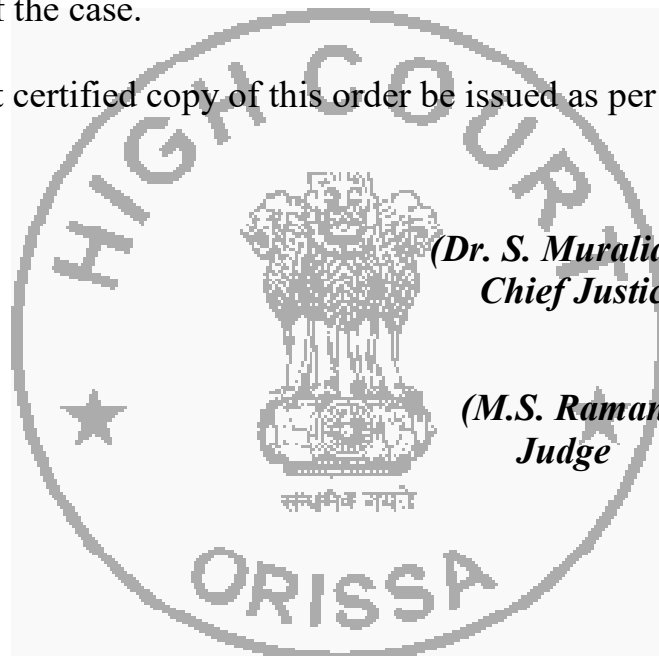
3. In that view of the matter, it is directed that the impugned demand notice (Annexure-3 series) be treated as a notice on the Petitioner and it will be open to the Petitioner to file a reply to the said demand notice within a period of two weeks hence before the said Opposite Parties-Government. If such reply is filed by the Petitioner along with certified copy of this order, the State Government will decide the same in accordance with law and pass a reasoned order not later than 28th February, 2023 preferably after

hearing the Petitioner, and the decision be communicated to the Petitioner not later than 7th March, 2023. Till then, no recovery will be made from the Petitioner. If the Petitioner is aggrieved by such decision, it will be open to him to seek appropriate remedies in accordance with law.

4. The writ petition is disposed of in the above terms.

5. It is made clear that this Court has not expressed any opinion on the merits of the case.

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



M. Panda