

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 3920 of 2022

M/s. The National Small Industries Petitioner
Corporation Limited, Bhubaneswar

Mr. R. C. Jena, Advocate

-versus-

The Commissioner, Commercial Tax & Opposite Parties
GST, Odisha and others

Mr. Sunil Kumar Mishra, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

Order No.

ORDER
09.11.2022

01. 1. There are two prayers in the present petition. One is a challenge to an order dated 30th March, 2021 issued by Opposite Party No.3 i.e. CT & GST Officer, Cuttack I. The order is clearly an appealable one and the Court therefore sees no reason why it should interfere with it.
2. As far as the consequential demand notice is concerned, without challenging the impugned order, the question of challenging only the demand notice does not arise.
3. Consequently, leaving it open to the Petitioner to avail of the statutory remedy available to the Petitioner in accordance with law, the Court declines to interfere in the present petition and it is disposed of as such.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge