

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 4142 of 2018

Sanatan Nayak

....

Petitioner

Mr. Arun Kumar Patra, Advocate

-versus-

State of Odisha and Others

....

Opposite Parties

Mr. Debakanta Mohanty

Addl. Government Advocate

CORAM:

THE CHIEF JUSTICE

DR. JUSTICE S.K. PANIGRAHI

ORDER

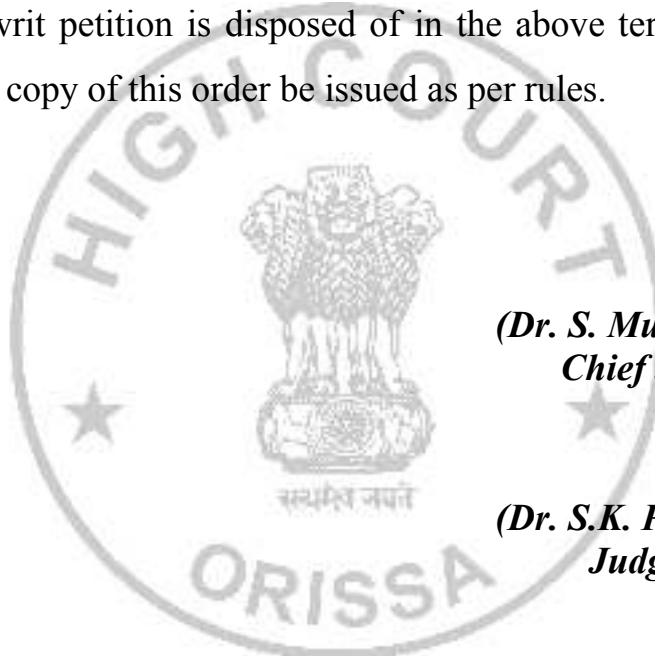
21.12.2022

Order No.

- 04.
1. The Petitioner has challenged the demand notice dated 12th March, 2018 (Annexure-3), whereby the Government has raised the demand on the basis of 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) be treated as 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 Opposite Party-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 10th February, 2023, preferably after hearing the Petitioner, and the decision be communicated to the Petitioner not later than 17th February, 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. It is made clear that this Court has not expressed any opinion on the merits of the case.

4. The writ petition is disposed of in the above terms. An urgent certified copy of this order be issued as per rules.



(Dr. S. Muralidhar)
Chief Justice

(Dr. S.K. Panigrahi)
Judge

S.K. Jena/Secy.