

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 4034 of 2018

Sarat Chandra Panda

.... Petitioner

Mr. Arun Kumar Patra, Advocate

-versus-

State of Odisha and others

.... Opposite Parties

Mr. Debakanta Mohanty

Additional Government Advocate for State

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

**ORDER
06.12.2022**

Order No.

- 04.
1. The Petitioner has challenged the demand notices dated 26th October, 2017 and 21st December, 2017 (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 notices (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 6th January, 2023, preferably after hearing the Petitioner, and the decision be communicated to the Petitioner not later than 13th January, 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.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S. Behera