IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.4515 of 2017

M/s. IOT Infrastructures & Energy Services Limited .... ***Petitioner***

Mr. Arup Ku. Panda, Advocate

-versus-

Sales Tax Officer & Others .... ***Opposite Parties***

Mr. Susanta Kumar Pradhan, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
08.12.2022

Order No.

07. 1. The challenge in the present petition is to an assessment order dated 10th February, 2017 passed by the Deputy Commissioner of Commercial Tax against the Petitioner-dealer for the period 1st April, 2010 to 31st March, 2013 under Section 43 of the Odisha Value Added Tax Act, 2004 (OVAT Act).

2. Admittedly, against the impugned order, there is a statutory remedy of an appeal provided under the OVAT Act before the Appellate Authority (AA) which the Petitioner could avail in accordance with law.

3. Accordingly, permitting the Petitioner to avail such remedy of statutory appeal, the Court declines to interfere at this stage.

4. The Court directs that if the appeal is filed not later than 1st February, 2023 accompanied by an application for condonation of delay, explaining the delay on account of pendency of the present

petition, it would be considered in accordance with law by the AA. It is further directed that if the appeal is filed within the stipulated time along with an application for stay, then till such time the application for stay is considered by the AA in accordance with law, the interim order passed by this Court on 20th March, 2017 will continue.

5. Annexure-1 be returned subject to being substituted by an attested photocopy thereof.

6. 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

(M. S. Raman)
Judge

Aks/Laxmikant