IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 7490 of 2021

Smt. Basanti Shial	...	***Petitioner***
		Mr. Sriman Arpit Mohanty, Advocate

-versus-

The Proper Officer, Additional CT&GST Officer, CT&GST Circle, Balasore and Another	...	***Opposite Parties***
		Mr. Sidharth Sankar Padhy, Addl. Standing Counsel for the CT&GST

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER

Order No. **11.03.2022**

02. **1.** This matter is taken up by virtual/physical mode.

2. Assailing the Order dated 31.12.2020 passed by the Additional Commissioner of State Tax (Appeal), Balasore-Appellate Authority directed against the Order dated 06.03.2020 passed by the Proper Officer under Section 74(9) of the Odisha Goods and Services Tax Act, 2017 (referred to as "OGST Act" for brevity) and issued in Form GST DRC-07 prescribed under Rule 142(5) of the Odisha Goods and Services Tax Rules, 2017 (for short referred to as "OGST Rules"), the petitioner, being aggrieved by rejection of the appeal preferred under Section 107 in terms of sub-sections (1) and (4) thereof, approached this Court *inter alia* with the following prayers:

"(a) Issue a Writ in the nature of certiorari quashing the impugned order dated 31.12.2020 passed by the Opposite Party No.2 under Annexure-2;

*(b) Issue a Writ in the nature of Mandamus directing the Opposite Party No.2 to restore the first appeal case No. AD2111200030682 to the file and dispose of the same in accordance with law; ***"*

3. It is submitted by the counsel for the petitioner that the Appellate Authority failed to appreciate the fact and law in proper perspective. He submitted that having received the Order passed under Section 74 of the OGST Act on 06.03.2020, the petitioner filed the appeal on 13.11.2020 which is beyond the period stipulated under sub-sections (1) and (4) of Section 107. The Appellate Authority has observed the fact and assigned following reason while rejecting the appeal:-

*"*** On going through the records, it is seen that the impugned order was issued in Form GST DRC-07 vide Reference No. ZA2103200018848 on dated 06.03.2020 which shall be treated to be served on the petitioner dealer on the same day as it is issued electronically. In the normal course, the last date for filing of the appeal was 05.06.2020, but the appeal has been preferred on 13.11.2020 electronically but certified copy of the order appealed against has been submitted on 21.12.2020 in pursuant to show cause notice cited above. Hence, I find the appellant has not shown any diligence in pursuing the matter in time, there is no reason to entertain the appeal.*

To sum up, the appellant is found to be negligent and remained inactive for a long period of time. Indulgence cannot be shown to the appellant who has slumbered over his rights. In view of this, the application for *condonation of delay is liable to be rejected as per provision of law.*

*In view of the above facts and observation, the appeal petition filed by the petitioner is hereby rejected as per provision laid down under Section 107(1) & (4) of the Odisha Goods and Service Tax Act, 2017. ***"*

4. The counsel for the petitioner citing the Judgment dated 23.03.2020 passed in *In re: Cognizance for Extension of Limitation, Suo Motu Writ Petition (Civil) No. 3/2020 [2020 SCC OnLine SC 343 = (2020) 19 SCC 10]* submitted that the Appellate Authority should have perceived the plight of the litigants that prevailed during the first phase of COVID-19 pandemic situation and entertained the appeal for hearing on merits.

5. Mr. Sidhartha Shankar Padhy, Advocate appearing for the Opposite Parties vehemently objected to the contention of the Petitioner and supported the order passed in appeal.

6. The provisions of sub-sections (1) and (4) of Section 107 of the OGST Act which were taken into consideration by the Appellate Authority to reject the appeal preferred by the petitioner reads thus:

"(1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

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(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month."

7. Aforesaid provisions indicate that aggrieved person is required to file appeal within three months from the date of communication of impugned decision or order and the Appellate Authority is competent to condone the delay upon showing sufficient cause if the appeal is presented within a further period of one month. In the instant case admittedly having received the Order passed under Section 74 on 06.03.2020, the petitioner was required to file the appeal on or before 05.06.2020, *i.e.,* three months from the date of communication, but the appeal was presented on 13.11.2020*, i.e.,* beyond the condonable period.

8. From the above narration of facts, it is apparent that the period of three months from the date of communication of order sought to be appealed against got lapsed during period when the effect of COVID-19 virus was at its peak. Noteworthy here to refresh that the lock-down was imposed on 24.03.2020 and there was impediment for the petitioner to file the appeal on or before 05.06.2020.

9. The Hon'ble Supreme Court of India *In re: Cognizance for Extension of Limitation, Suo Motu Writ Petition (Civil) No. 3/2020 [2020 SCC OnLine SC 343 = (2020) 19 SCC 10] vide* Order dated 23.03.2020 considering the challenge faced by the country on account of COVID-19 Virus and resultant difficulties that would be faced by litigants across the country in filing their petitions/applications/suits/appeals/all other proceedings within the period of limitation prescribed under the general law of limitation or under Special Law (both Central and/or State), directed as follows:

> *"To obviate such difficulties and to ensure that lawyers/litigants do not have to come physically to file such proceedings in respective Courts/Tribunals across the country including this Court, it is hereby ordered that a period of limitation in all such proceedings, irrespective of the limitation prescribed under the general law or Special Laws whether condonable or not shall stand extended w.e.f. 15th March 2020 till further order/s to be passed by this Court in present proceedings.*
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> *We are exercising this power under Article 142 read with Article 141 of the Constitution of India and declare that this order is a binding order within the meaning of Article 141 on all Courts/Tribunals and authorities.*
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> *This order may be brought to the notice of all High Courts for being communicated to all subordinate Courts/Tribunals within their respective jurisdiction."*

10. This Court considering gravity of situation, *vide* Order dated 05.05.2020 in the matter of *Bijaya Kumar Ragada Vrs. State of Odisha, W.P.(C) No.9095 of 2020,* observed as follows:-

> *"2. Lock-down Phase 3.0 throughout the country for two weeks w.e.f. 04th May, 2020 is in currency now. Novel Corona Virus (COVID-19) has infected more*

than 46,000 persons so far across the country. The virus, Novel as it is, in absence of vaccine and medication to arrest its spread, declares with pride "Hide from me to be safe" and "Keep distance from my carrier to be alive". Hon'ble Prime Minister of India and Hon'ble Chief Minister of our State have taken well conceived, well thought of, justly considered, tough and hard steps to contain the crisis arising out of the virus.

3. Staying at home to be safe and maintaining social distance are the only ways to check spread of the virus. India countries cross sections of people of various religion, faith, cast, creed and colour. Law abidingness, however, has never been a natural habit of a part of the population. Irresponsibility is writ large when it comes to conforming to certain sets of discipline and order. In such a situation, locking down the entire country to keep the people safe was probably the only remedy available, though outcome of a very tough and difficult decision. We, therefore, are one in our view that Executive Government is best fitted and best suited to contain the crisis arising out of the virus in its own novel and extraordinary way, provided everything is done within the constitutional framework and there is proper co-ordination among the implementing agencies.

4. Locking down the entire country was the outcome of a tough decision in fact. Unlocking the country is going to be more tough and a difficult responsibility. In the process, however, the courts' work throughout the country has suffered and consequently the litigants have been suffering.

5. On the face of the crisis, we are sincerely concerned with the plight of the citizens and the litigants, majority *of whom in our State are poor. They are not in a position to come to the Court in such a situation to seek legal remedies. We also do not want rush of litigants in the Courts in contravention of the "Social Distancing" discipline.*

6. For the consequential lockdown due to COVID-19 in three phases including the present one, working of this Court, other subordinate courts as well as judicial and quasi-judicial authorities working under the superintendence of this Court, has been affected to a great extent. The situation has resulted in hardship for the litigants and ordinary citizens to approach the court of law to take recourse to legal remedies. With a view to ensure that the litigants and citizens do not suffer on account of their inability to approach the court of law, we propose to invoke our plenary power under Article 226 and power of superintendence under Article 227 of the Constitution of India, our inherent power over the criminal matters under Section 482, Cr.P.C., our power of superintendence over criminal courts under Section 483, Cr.P.C. and our inherent power over the civil matters under Section 151 of the C.P.C.

7. We do not see a fathomable end to the present crisis, but we hope that, by the end of the ensuing Summer Vacation of this Court as well as the subordinate judiciary of the State, the situation shall be normal or at least near to normal. Keeping such hope in mind, in exercise of our power under Articles 226 and 227 of the Constitution of India read with Sections 482 & 483, Cr.P.C. and Section 151 of the Code of Civil Procedure, we issue the following directions to at least contain the plight of the litigants and non-litigants.

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(xi) That it is further directed that if the Government of Odisha and/or any of its Department and/or functionaries, Central Government and/or its departments or functionaries or any Public Sector Undertakings or any Public or Private Companies or any Firm or any individual or person is/are, by the order of this Court or any Court subordinate to it or the Tribunals, required to do a particular thing or carry out certain direction in a particular manner in a time frame, which expired or is going to expire at any time, during the period of lockdown or the extended lockdown, time for compliance of such order shall stand extended up to 18th June 2020, unless specifically directed otherwise.

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Aforesaid arrangement made *vide* Order dated 05.05.2020 in *Bijaya Kumar Ragada Vrs. State of Odisha, W.P.(C) No.9095 of 2020* was being extended on various dates and *vide* Order dated 16.10.2020 this Court observed as follows:

"3. The aforesaid order was extended subsequently on 11.06.2020 till 15.07.2020 and thereafter on 15.07.2020 the said protections were extended till 31.08.2020 and on 31.8.2020 the protection was extended up to 15.10.2020.

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5. In view of the above, protection granted by this Court vide aforesaid order dated 05.05.2020 passed in this case in sub-paras (i) to (xii) of para-7 is extended up to 25th November, 2020 except to the extends with the modification specifically made.

Put up this matter on 25th November, 2020."

11. The Judgment/Order as referred to above indicates that the extensions have been granted on account of various difficulties faced on account of the COVID-19 pandemic. The extensions apply to both judicial and *quasi* judicial proceedings. The term "proceedings" being not defined, the same may be understood in the light of interpretations put upon by different Courts. Suffice it to *refer to The Commander Coast Guard Region (East), Fort St. George, Chennai-9 and another Vrs. O. Konavalov and 4 others, O.S.A. No. 309 & 350 of 2000, decided on 10.01.2001,* reported in *2001 SCC OnLine Mad 28 = MANU/TN/0029/2001 = (2001) 1 MLJ 420* wherein the Hon'ble Madras High Court after noticing that the term "proceeding" being not defined in the General Clauses Act, referred to Lexicons and observed as follows:-

> *"The Court is of the considered view that the term 'proceeding' would only mean a legal process taken to enforce the rights."*

12. Understanding the expression "proceeding" in the aforesaid perspective, it may also be noteworthy to refer to clarification issued from the Commissionerate of CT&GST, Odisha (At Cuttack) *vide* Letter No.8434-CCT-REV-REV-0130-2021/CT, dated 26.07.2021 which is to the following effect:-

> *"I am directed to attach herewith the clarification issued by CBIC regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court order dated 27.04.2021. The Circle Heads are advised to circulate the order to all proper officers under their jurisdiction and advise them to dispose of proceedings in various stages as per the clarification. Range Heads*

are advised to conduct a meeting to explain the various issues covered in the clarification, in case of any doubts amongst the Circle/Proper Officers."

13. The afore-mentioned attached document to the Letter of the Commissionerate of CT&GST, being File No.CBIC-20006/10/2021, dated 20.07.2021 of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing clarified as follows:

"xxx xxx xxx xxx

2.1 The extract of the Hon'ble Supreme order dated 27th April 2021 is reproduced below for reference:

'We, therefore, restore the order dated 23rd March, 2020 and in continuation of the order dated 8th March, 2021 direct that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders. It is further clarified that the period from 14th March, 2021 till further orders shall also stand excluded in computing the periods prescribed under Sections 23 (4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.

We have passed this order in exercise of our powers under Article 142 read with Article 141 of the Constitution of India. Hence it shall be a binding order within the meaning of Article 141 on all Courts/Tribunals and Authorities.'

2.2 The matter of extension of period of limitation under Section 168A of the CGST Act, 2017 was deliberated in the 43rd Meeting of GST Council. Council, while providing various relaxations in the compliances for taxpayers, also recommended that wherever the timelines for actions have been extended by the Hon'ble Supreme Court, the same would apply.

3. Accordingly, legal opinion was solicited regarding applicability of the order of the Hon'ble Supreme Court to the limitations of time lines under GST Law. The matter has been examined on the basis of the legal opinion received in the matter. The following is observed as per the legal opinion:-

(i) The extension granted by Hon'ble Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions/ applications/ suits/ appeals/ all other proceedings. All other proceedings should be understood in the nature of the earlier used expressions but can be quasi-judicial proceedings. Hon'ble Supreme Court has stepped into to grant extensions only with reference to judicial and quasi-judicial proceedings in the nature of appeals/ suits/ petitions etc. and has not extended it to every action or proceeding under the CGST Act.

(ii) For the purpose of counting the period(s) of limitation for filing of appeals before any appellate authority under the GST Law, the limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) 3 of 2020 vide order dated 27th April 2021. Thus, as on date, the Orders of the Hon'ble Supreme Court apply to

appeals, reviews, revisions etc., and not to original adjudication.

(iii) Various Orders and extensions passed by the Hon'ble Supreme Court would apply only to acts and actions which are in nature of judicial, including quasi-judicial exercise of power and discretion. Even under this category, Hon'ble Supreme Court Order, applies only to a lis which needs to be pursued within a time frame fixed by the respective statutes.

(iv) Wherever proceedings are pending, judicial or quasi-judicial which requires to be heard and disposed off, cannot come to a standstill by virtue of these extension orders. Those cases need to be adjudicated or disposed off either physically or through the virtual mode based on the prevailing policies and practices besides instructions if any.

(v) The following actions such as scrutiny of returns, issuance of summons, search, enquiry or investigations and even consequential arrest in accordance with GST law would not be covered by the judgment of the Hon'ble Supreme Court.

(vi) As regards issuance of show cause notice, granting time for replies and passing orders, the present Orders of the Hon'ble Supreme Court may not cover them even though they are quasi-judicial proceedings as the same has only been made applicable to matters relating to petitions/applications/suits, etc.

4. On the basis of the legal opinion, it is hereby clarified that various actions/compliances under GST can be broadly categorised as follows:

(a) Proceedings that need to be initiated or compliances that need to be done by the taxpayers:

These actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. Various Orders of the Hon'ble Supreme Court would not apply to the said proceedings/ compliances on part of the taxpayers.

(b) Quasi-Judicial proceedings by tax authorities:

The tax authorities can continue to hear and dispose off proceedings where they are performing the functions as quasi-judicial authority. This may inter alia include disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc.

Similarly, appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any.

(c) Appeals by taxpayers/ tax authorities against any quasi-judicial order:

Wherever any appeal is required to filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority *for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where a proceeding for revision or rectification of any order is required to be undertaken, the time line for the same would stand extended as per the Hon'ble Supreme Court's order.*

5. *In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.*

6. *It is requested that suitable trade notices may be issued to publicize the contents of this Circular."*

14. The clarification as issued by the Central Government and adopted by the State Government seems to be gesture of pragmatic approach to mitigate hardship of concerned during the unforeseen pandemic. When the OGST Act was enacted in 2017, in order to tide the situation like *force majeure* over, appropriate legislation was not in place. However, conceiving the gravity of circumstances that prevailed over entire world and visualizing insurmountable difficulties faced by human beings, new provisions by way of amendment to the OGST Act have been inserted in tune with the provisions of the Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 and the Taxation and other

Laws (Relaxation of Certain Provisions) Act, 2020. Section 168A thereof was first inserted with effect from 31.03.2020 by way of promulgation of the Odisha Goods and Services Tax (Amendment) Ordinance, 2020 (Odisha Ordinance No. 5 of 2020) by the Governor of Odisha on 09.06.2020 *vide* Law Department Notification No. 5278-I-Legis-22/2020/L, dt.11.06.2020, published in the Odisha Gazette Extraordinary No.856, dt.11.06.2020 and subsequently the same has been enacted as the Odisha Goods and Services Tax (Amendment) Act, 2020 (Odisha Act 5 of 2020) and was given effect from 31.03.2020.

15. Consequent upon introduction of provisions in Section 168A in the OGST Act and being empowered under said provisions, the Government of Odisha in Finance Department issued Notification bearing No. 18491–FIN-CT1-TAX-0002/2020 [SRO No.138/2020], dated 22.06.2020 which came into force with effect from the 20th day of March, 2020 with the following terms:

> *"In exercise of the powers conferred by Section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the State Government, on the recommendations of the Goods and Services Tax Council, hereby notifies, as under,—*
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> *(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 30th day of August, 2020,*

and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of August, 2020, including for the purposes of—

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below—

(a) Chapter IV;

(b) sub-section (3) of Section 10, Sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

(c) Section 39, except sub-section (3), (4) and (5);

(d) Section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above;

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16. As noticed above the Central Government as also the State Government in line with the Judgment of the Hon’ble Supreme Court have issued Orders/Notifications/ Circulars giving relaxation to the taxpayers for various compliances under the GST Laws. The Hon’ble Supreme Court disposed of *In re: Cognizance for Extension of Limitation, Suo Motu Writ Petition (Civil) No. 3/2020* on 08.03.2021 [reported in *(2021) 5 SCC 452 = (2021) 3 SCC (Civ) 40 = (2021) 2 SCC (Cri) 615 = (2021) 2 SCC (L&S) 50*] with the following observations and directions:

> *“1. Due to the onset of Covid-19 Pandemic, this Court took suo motu cognizance of the situation arising from difficulties that might be faced by the litigants across the country in filing petitions/applications/suits/appeals/all other proceedings within the period of limitation prescribed under the general law of limitation or under any special laws (both Central or State). By an order dated 27-3-2020 (sic 23-3-2020 [Cognizance for Extension of Limitation, In re, (2020) 19 SCC 10 : 2020 SCC OnLine SC 343]) this Court extended the period of limitation prescribed under the general law or special laws whether compoundable or not with effect from 15-3-2020 till further orders. The order dated 15-3-2020 was extended from time to time. Though, we have not seen the end of the pandemic, there is considerable improvement. The lockdown has been lifted and the country is returning to normalcy. Almost all the Courts and Tribunals are functioning either physically or by virtual mode. We are of the opinion that the order dated 15-3-2020 has served its*

purpose and in view of the changing scenario relating to the pandemic, the extension of limitation should come to an end.

2. *We have considered the suggestions of the learned Attorney General for India regarding the future course of action. We deem it appropriate to issue the following directions:*

2.1. *In computing the period of limitation for any suit, appeal, application or proceeding, the period from 15-3-2020 till 14-3-2021 shall stand excluded. Consequently, the balance period of limitation remaining as on 15-3-2020, if any, shall become available with effect from 15-3-2021.*

2.2. *In cases where the limitation would have expired during the period between 15-3-2020 till 14-3-2021, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 15-3-2021. In the event the actual balance period of limitation remaining, with effect from 15-3-2021, is greater than 90 days, that longer period shall apply.*

2.3. *The period from 15-3-2020 till 14-3-2021 shall also stand excluded in computing the periods prescribed under Sections 23(4) and 29-A of the Arbitration and Conciliation Act, 1996, Section 12-A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.*

2.4. The Government of India shall amend the guidelines for containment zones, to state:

"Regulated movement will be allowed for medical emergencies, provision of essential goods and services, and other necessary functions, such as, time bound applications, including for legal purposes, and educational and job-related requirements."

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17. Keeping in view the concern and context reflected in the Judgments, amendments to the statute and executive instruction/clarification, it is apt to say that the petitioner having filed appeal on 13.11.2020 before the Appellate Authority upon receipt of the Order in Form GST DRC-07 in terms of Rule 142(5) of the OGST Rules in connection with Section 74 of the OGST Act on 06.03.2020, the delay caused should have been condoned by the Appellate Authority. The petitioner is entitled to avail the benefit of the Judgment in *[Cognizance for Extension of Limitation, In re, (2020) 19 SCC 10 : 2020 SCC OnLine SC 343]* read with the terms of disposal of contained *In re: Cognizance for Extension of Limitation, Suo Motu Writ Petition (Civil) No. 3/2020, (2021) 5 SCC 452 = (2021) 3 SCC (Civ) 40 = (2021) 2 SCC (Cri) 615 = (2021) 2 SCC (L&S) 50.*

18. Having regard to the fact that the Judgments of Hon'ble Court(s) and Circulars/Instructions of the Government Department recognizing COVID-19 pandemic as a *force majeure* event and in view of the above discussions, the writ petition is allowed and the Order dated 31.12.2020 passed by the Additional Commissioner of

State Tax (Appeal), Balasore-Appellate Authority (Annexure-1) is set aside. As a consequence, the Appellate Authority is directed to restore the First Appeal Case No. AD2111200030682 to file and adjudicate the issues raised by way of grounds of appeal by the petitioner on merits by adhering to the principles of natural justice in accordance with law, if the appeal is free from other defects. It is clarified that barring the issue of limitation based on which the Appellate Authority has rejected the first appeal, nothing is decided touching the merits of the Order dated 06.03.2020 passed under Section 74 of the OGST Act.

With the aforesaid observation and direction, the writ petition is disposed of.

(Jaswant Singh)
Judge

(M.S. Raman)
Judge

Laxmikant

March 11, 2022
Cuttack