

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7406 of 2014

Manoj Kumar Sinha

....

Petitioner

Mr. A.K. Patra, Advocate

-versus-

State of Odisha and others

....

Opposite Parties

Mr. Debakanta Mohanty, A.G.A.

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

Order No.

**ORDER
02.11.2022**

05. 1.The challenge in the present petition is to a demand notice dated 30th March 2014, issued by the Sub-Inspector of Excise, Patana, Keonjhar calling upon the Petitioner to pay the arrear excise dues for the year 2013-14 consisting of licence fees and MGQ in relation to the IMFL/Beer shop allotted to him. Admittedly, the said shop was located on Government land and accordingly shut down on 31st December, 2013.
2. On 30th July 2014, this Court as an interim measure had directed that the impugned demand notice should remain in abeyance and that interim order is continued as such.
3. In similar circumstances, by an order dated 25th July, 2014 passed in W.P.(C) No.8037 of 2014 (*Ashok Kumar Jena v. State of Odisha*), this Court quashed the demand notice.

4. Accordingly, for the reasons stated in the order passed in the case of **Ashok Kumar Jena** (supra), this Court quashes the impugned demand notice. The writ petition is allowed in the above terms. No order as to costs.

5. An urgent certified copy of this order be issued as per Rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda/S.K. Guin

