

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.5087 of 2014

M/s. Kanakadhara Mining & Minerals Pvt. Ltd. ***Petitioner***

Mr. S. Ray, Advocate

-versus-

Commissioner of Commercial Taxes, Cuttack and another ***Opp. Parties***

Mr. Sunil Mishra, ASC CT & GST

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK**

Order No.

**ORDER
18.04.2022**

- 06.
- 1.The admitted position that the audit report was not submitted to the Assessing Officer within seven days after completion of the audit and that this is contrary to Section 41(4) of the OVAT Act, 2004. On that short ground, the impugned assessment order and the consequential demand are hereby set aside.
 2. The writ petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge