

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.5085 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. PATTANAİK**

Order No.

**ORDER
18.04.2022**

06.

1.The challenge is to an assessment order under the CST Act. The admitted position is that the audit report on the basis of which the assessment was made was not submitted to the Assessing Officer within seven days after completion of the audit.

2. In that view of the matter, the impugned assessment and the demand are hereby quashed.

3. The writ petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge