

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.8136 of 2022

Kishore Chandra Rout ***Petitioner***

-versus-

State of Odisha & others ***Opposite Parties***

**CORAM:
THE JUSTICE S.PUJAHARI**

**ORDER
31.03.2022**

**Order
No.**

01. 1. This matter is taken up through Hybrid mode.
2. Heard learned counsel for the parties.
3. The Petitioner has filed this writ petition challenging the demand of the tax and penalty for the seizure period i.e. 9.2.2021 to 10.11.2021 by the R.T.O., Cuttack.
4. Learned counsel for the Petitioner submits that the Petitioner is not liable to pay the tax and penalty for the aforesaid order as his vehicle bearing registration number OD-05-AP-4813 was under seizure.
5. However, neither any demand has been issued nor he has indicated the same before the R.T.O. In such view of the matter, this writ petition is premature.
6. Accordingly, this writ petition stands dismissed.

(S. Pujahari)
Judge

PKS