

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.21272 of 2015

M/s. Sidharth Chemicals

....

Petitioner

Mr. B.P. Mohanty, Advocate

-versus-

The Dy. Commissioner of Sales Tax & Another

.... ***Opposite Parties***

Mr. Susant Kumar Pradhan,
Addl. Standing Counsel for CT & GST

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

**ORDER
24.11.2022**

Order No.

04. 1. The prayer in the present writ petition is for a mandamus to the Opposite Parties to grant the Petitioner refund of excess input tax credit in terms of the Petitioner's application at Annexure-2. The application itself is dated 30th April, 2009. Despite notice having been issued in the present petition way back on 4th January, 2016 for nearly seven years now, there has been no reply filed by the Department.
2. In that view of the matter, a direction is issued to the Department to process the Petitioner's application (Annexure-2) and after hearing the Petitioner on a date to be intimated to the Petitioner at least 10 days in advance, pass an appropriate reasoned order on the

said application not later than 2nd January, 2023 and communicate the decision to the Petitioner within a week thereafter. The Court clarifies that it has not expressed any view in the matter.

3. The writ petition is disposed of in the above terms. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Aks/Laxmikant

