IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 12179 of 2012

M/s. Bhimsen Filling Station, Rourkela .... ***Petitioner***

Mr. Sidhartha Ray, Advocate

-versus-

Commissioner of Commercial Taxes, Orissa, Cuttack and another .... ***Opposite Parties***

Mr. S.K. Pradhan, ASC

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
06.07.2022

Order No.

03. 1. It is seen that the impugned order dated 25th May, 2012 and the consequential demand notice (Annexure-2) have been challenged on the ground that no hearing as mandated under Section 65 (2) (b) of the Orissa Value Added Tax Act, 2004 (OVAT Act) has been given to the Petitioner-Dealer.

2. Although it is stated that a show cause notice has been issued and a reply has been filed thereto, it is unable to be denied y the Department that an actual opportunity of hearing was not granted to the Petitioner- Dealer.

3. On that ground, the impugned order dated 25th May, 2012 and the consequential demand notice are hereby quashed. The matter is remanded to the Sales Tax Officer, Rourkela-II Circle, Panposh and be listed there on 22nd August, 2022. After giving the Petitioner-

Dealer an opportunity of hearing, a fresh order will be passed in accordance with law within a period of four months thereafter.

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

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

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera