

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 14293 of 2015

M/s. Kohenoor Industries, Cuttack ***Petitioner***

Mr. Tushar Kanti Satapathy, Advocate

-versus-

Sales Tax Officer, Cuttack ... ***Opp.Party***

Mr. Sunil Mishra, Addl. Standing Counsel

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

Order No.

**ORDER
16.12.2022**

I.A. No.17080 of 2022

05. 1. For the reasons stated therein, the application for amendment of the writ petition is allowed. The consolidated writ petition is already filed by the Petitioner.
2. The application is disposed of.

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3. It is now confirmed by Mr. Mishra, learned Additional Standing Counsel for the Department that although the self assessment order was accepted, such acceptance was not communicated to the Petitioner.

4. Following the larger Bench judgment of this Court in *M/s. ECMAS Resins Pvt. Ltd. v. State of Odisha, AIR 2022 (Ori.) 169,*

this Court quashes the impugned assessment and the demands raised on that basis.

5. 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

S.K. Jena/Secy.

