

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). No.11442 of 2022

M/s. Motwani Constructions Pvt. Ltd. Petitioner

Mr. Rudra Prasad Kar, Advocate

-versus-

Central Board of Indirect Taxes & Opposite Parties
Customs and others

Mr. T.K. Satapathy, Senior Standing Counsel
For IT Department

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
23.11.2022

Order No.

02. 1. The grievance of the Petitioner is that on account of the COVID-19 pandemic, the payment in sum of Rs.5,76,370/- for the period from 1st April, 2016 to 1st June, 2017 and Rs.36,63,126/- for the period from 1st April, 2012 to 31st March, 2016 by the Petitioner pursuant in the SVLDRS-3 Form shall not be made to the Opposite Party No.2-authority.

2. This Court has heard the submissions of learned counsel for the Petitioner and Opposite Parties. Considering that the circumstances in which there was the COVID-19 pandemic, were beyond the control of the Petitioner, the Court directs that if the Petitioner deposits the aforementioned sum manually with the Opposite Party No.3-authority on or before 31st December, 2022, it shall be

accepted by the authority and a discharge certificate will be issued to the Petitioner in accordance with law.

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

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S. Behera

