IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24748 of 2017

M/s. Salipur Paints Supply	....	***Petitioner***
		M/s. P.K. Jena, Advocate and associates

-versus-

Sales Tax Officer (Head of the Audit Team) Cuttack-II Range, Cuttack and others	....	***Opposite Parties***
		Mr. S.K. Pradhan, A.S.C.

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

Order No.

ORDER
12.12.2022

06. 1. The challenge in the present writ petition is to a show cause notice (SCN) dated 9th November 2017 issued to the Petitioner under Section 79 (1) of the Odisha Value Added Tax Act 2004 (OVAT Act) consequent upon an assessment order under Section 42 of the OVAT Act.

2. It is the case of the Petitioner, which has not been contradicted by the Department despite notice having been issued more than 4 years ago, that main assessment order itself has been quashed. If that be the position, the question of penalty does not arise. Consequently, the impugned show cause notice is hereby quashed.

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

4. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin