IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6420 of 2017

M/s. Dr. Sarojini Pradhan	....	***Petitioner***

Mr. Jagabandhu Sahoo, Sr. Advocate
with Ms. Kajal Sahoo, Advocate

-versus-

Sales Tax Officer, Cuttack I City Circle, Cuttack & Others	....	***Opposite Parties***

Mr. Susanta Kumar Pradhan, ASC

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
24.11.2022

Order No.

06. 1. It is seen that the impugned order dated 20th March, 2017 passed by the Assessing Officer under Section 49(2) of the Odisha Value Added Tax Act (OVAT), is an appealable one.

2. In that view of the matter, while permitting the Petitioner to avail the alternative remedy before the Appellate Tribunal in accordance with law, this Court declines to interfere at this stage.

3. It is seen that pursuant to the interim order dated 16th May, 2017 passed by this Court, the Petitioner has paid Rs.26,16,848/- and Rs.23,15,327/- was to be adjusted by the Department against the tax demanded.

4. In that view of the matter, the Court directs that if the appeal is filed not later than 2nd January, 2023 accompanied by an application for condonation of delay, explaining the delay on account of

pendency of the present writ petition, the Appellate Authority will examine such application on its merits.

5. The interim order passed by this Court on 16th May, 2017 is directed to continue during pendency of the appeal which, if filed within the time indicated, should be disposed of by the Appellate Authority as expeditiously as possible and preferably within a period of six months from the date it is filed.

6. Annexure-10 be returned subject to being substituted by an attested photocopy thereof.

7. 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

MRS/Laxmikant