

IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 223 of 2008

M/s. Laxmi Trading Co.

....

Petitioner

Mr. Jagabandhu Sahoo, Senior Advocate

-versus-

State of Odisha and Others

...

Opposite Parties

Mr. S.S. Padhy, Addl. Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE R.K. PATTANAİK

Order No.

ORDER
04.05.2022

05. 1. One of the grounds on which the impugned orders have been challenged is whether the Petitioner's application for summoning the transporter whose statement purportedly led to the inference of suppression of purchases by the Petitioner, ought to have been allowed by the authorities?
2. The matter relates to the year 1991-92. At this stage, to require the transporter to be summoned for being examined in the assessment proceedings is impractical. The further fact is that by the interim order passed by this Court on 9th May, 2008 the Petitioner was asked to deposit 30,000/- subject to which no coercive step will be taken against the Petitioner. The Petitioner claims that it has complied with the said interim order. In other words, a portion of the tax demand has already been paid.
3. Keeping in view all the above factors, the Court directs that the amount already paid by the Petitioner be treated as final payment

of the entire tax demand for the relevant year i.e. 1993-94 with no further demand being raised against the Petitioner for the said year.

4. The revision petition is disposed of in the above terms leaving the questions open for decision in some other appropriate case.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.

