

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P (C) No. 17651 of 2022

Vandana Global Ltd.

.....

Petitioner

Mr. H.K. Mund, Adv.

Vs.

State of Odisha and another

.....

Opposite Parties

State Counsel

CORAM:

DR. JUSTICE B.R. SARANGI

MR. JUSTICE G. SATAPATHY

ORDER

23.08.2022

Order No.

03.

This matter is taken up through hybrid mode.

2. Heard Mr. H.K. Mund, learned counsel for the petitioner.
3. In course of hearing, it is brought to the notice of the Court that for the selfsame relief, matter is pending before the Nine-Judge Larger Bench of the apex Court. Meaning thereby, whether the service tax is payable on royalty or not, that question is to be considered by the Larger Bench of the apex Court in SLP (C) No. 37326 of 2017 (*Udaipur Chambers of Commerce and Industry & Ors. V. Union of India*).
4. In the above view of the matter, this writ petition stands disposed of granting liberty to the petitioner to approach the apex Court in order to get immediate relief.

(DR. B.R. SARANGI)
JUDGE

(G. SATAPATHY)
JUDGE

Ashok/Kishore