

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 18664 of 2022

Nimain Charan Dash

....

Petitioner

On behalf of

Mr. Satyajit Mohanty, Advocate

-versus-

State of Odisha and Others

....

Opposite Parties

Mr. Sunil Mishra, Addl. Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

**ORDER
31.10.2022**

Order No.

01. 1. In view of the judgment of this Court dated 29th June, 2022 in W.P.(C) No.14163 of 2022 (*M/s. Atlas PVC Pipes Limited v. State of Odisha*) and the order dated 7th June, 2021 in W.P.(C) No.15061 of 2021 (*Shree Jagannath Traders v. Commissioner of State Tax Odisha*), this Court disposes of the present writ petition setting aside the impugned order dated 23rd May, 2022 passed by the Joint Commissioner (Appeals), CT & GST, Cuttack-I, City Circle and directs that the said appeal now be entertained on merits and disposed of by the said authority by a reasoned order in accordance with law not later than 14th February, 2023.
2. For the above purpose, the said appeal i.e. Appeal No.AD210421003913S will be listed before the Appellate Authority for directions on 14th November, 2022.

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

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K.Jena/Secy.

