

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No. 6432 of 2015**

***M/s. Freedom Car Fashion Pvt. Ltd.* .... *Petitioner***

Mr. B.P. Mohanty, Advocate

**-versus-**

***The Sales Tax Officer, Balsore Circle* .... *Opposite Party***

Mr. S.K. Pradhan, Additional Standing Counsel

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

**ORDER  
15.12.2022**

**Order No.**

07. 1. In view of the decision of the larger Bench of this Court in *M/s. ECMAS Resins Pvt. Ltd. v. State of Odisha, AIR 2022 (Ori.) 169*, the impugned orders and all consequential orders, demands pursuant thereto are hereby quashed.
2. The writ petition is disposed of.

**(Dr. S. Muralidhar)  
Chief Justice**

**(M.S. Raman)  
Judge**