

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24139 of 2021

Nakula Charan Behera

....

Petitioner

M/s. P. K. Rath and associates, Advocates

-versus-

State of Odisha and others

....

Opposite Parties

Mr. Debakanta Mohanty, Additional Government Advocate and
Mr. Ramesh Sahoo, Advocate for Opposite Parties 5 and 6

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

**ORDER
22.11.2022**

Order No.

07. 1. Admittedly, against the impugned demand notice dated 29th July, 2021 of the Superintendent of Excise, Bhadrak, an appeal is provided under Section 252 of the Orissa Excise Act, 2008.
2. Permitting the Petitioner to avail of such remedy, the present petition is disposed of.
3. 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 petition, it will be considered on its merits by the Appellate Authority. All points urged in the present petition are permitted to raise by the Petitioner before the Appellate Authority in

accordance with law. The Court clarifies that it has not expressed any view in the matter.

4. The interim order passed earlier stands vacated.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda

