

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.26018 of 2021

***M/s. Akhankshit Enterprises,
Sundargarh***

....

Petitioner

Mr. S. A. Mohanty, Advocate

-versus-

***The Chairman-cum-Managing
Director, Mahanadi Coalfields
Limited, Sambalpur and another***

....

Opposite Parties

None

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

**ORDER
28.01.2022**

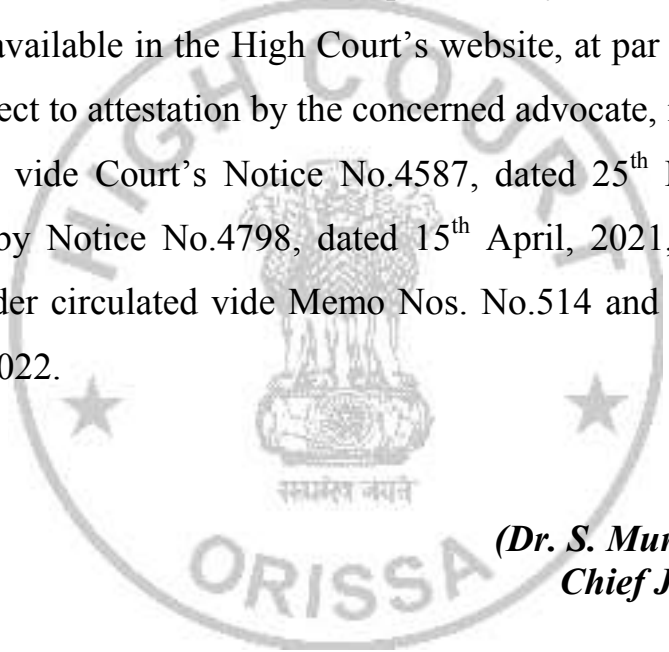
Order No.

01. 1. This matter is taken up by video conferencing mode.
2. The Petitioner's claim is for refund of excise duty, which according to the Petitioner should not have been collected from the Petitioner in terms an order dated 31st August, 2017 passed by this Court in W.P.(C) No.7879 of 2016.
3. Since the Petitioner became aware of that position on 31st August, 2017 itself, the claim ought to have been made within three years from that date.
4. Learned counsel for the Petitioner states that the first representation was made on 1st February, 2018 and the second on 16th December, 2020. The fact remains that repeated representations

will not extend the period of limitation, which expired within three years from 31st August, 2017. Consequently, no purpose will be served in directing the Mahanadi Coalfields Limited-Opposite Parties to consider those representations since the claim is time barred.

5. The writ petition is accordingly dismissed.

6. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25th March, 2020, modified by Notice No.4798, dated 15th April, 2021, and Court's Office Order circulated vide Memo Nos. No.514 and 515 dated 7th January, 2022.

The seal of the Orissa High Court is a circular emblem. It features the Ashoka Lion Capital in the center, with the motto 'सत्यमेव जयते' (Satyameva Jayate) in Devanagari script below it. The word 'ORISSA' is written in a semi-circle at the bottom. Two stars are positioned on either side of the central emblem. The words 'HIGH COURT' are written in a semi-circle at the top.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Sahoo)
Judge

M. Panda