

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No. 27398 of 2022

Yogesh Sahu

.... Petitioner

Mr. B.P. Das, Advocate

-versus-

State of Odisha & others

.... Opp. Parties

Mr. D. Nayak, AGA

**CORAM:
JUSTICE S. TALAPATRA
JUSTICE M. S. SAHOO**

ORDER

Order No.

19.10.2022

- 01.**
1. This matter is taken up through hybrid mode.
 2. The Petitioner has challenged the demand notice dated 10.10.2022 (Annexure-4), whereby the Government has raised the demand on the basis of audit objection.
 3. From the records, it has been contended that the impugned demand notice has been issued without affording any opportunity of hearing.
 4. Having observed thus, it is directed that the impugned demand notice (Annexure-4 to this petition) be treated as a notice on the Petitioner and it will be open to the Petitioner to file a reply to the said demand notice within a period of two weeks to the authority. If such reply is filed by the Petitioner along with the certified copy of this order, the authority in the government shall decide the same by passing a reasoned order expeditiously, but not later than 21st November, 2022, after affording an opportunity of

hearing to the Petitioner. The decision be communicated to the Petitioner within a week i.e. by 28th November, 2022. Till then, no recovery shall be made from the Petitioner. If the Petitioner is aggrieved by such decision, it will be open to him to seek appropriate remedy in accordance with law.

5. The writ petition is disposed of in the above terms.

6. It is made clear that this Court has not expressed any opinion on merit of the case.

7. Urgent certified copy of this order be issued as per rules.

