

IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.29333 OF 2022

Bishnu Charan Prusty and others ***Petitioner(s)***
Mr.A.P.Bose,Adv.

-versus-

Member, Board of Revenue, Cuttack ***Opposite Party(s)***
and others **Mr.S.Ghosh,AGA**

CORAM:
JUSTICE BISWANATH RATH

ORDER
16.12.2022

Order No.
05.

1. Heard learned counsel for the Parties.
2. Undisputed fact remains to be an Appeal vide Annexure-3 being disposed of on 03.04.1980, a revision was carried on vide Annexure-7 disposed of on vide Annexure-1 being initiated in the year 2012. Undisputedly after thirty-two years, there is disposal of Revision also against a dead person. This Court delivering a judgment in W.P.(C) No.4602 of 2016, considering the time limitation in revenue matters more particularly has come to observe on the maximum limitation period in entertaining the revenue disputes and has come to hold, in no circumstance there is entertainability of the revenue dispute after expiry of three years unless allegation therein involved fraud. For supporting of law through the judgment of this Court in W.P.(C) No.4602 of 2016 disposed of on 25.07.2022, this Court finds the impugned order vide Annexure-1 and consequential order vide Annexure-2 not sustainable in the eye of law which are interfered and set aside. There are other points also involved for the interference in

the impugned order need not be attended at this stage but kept open to be decided in appropriate case.

3. The Writ Petition succeeds.

(Biswanath Rath)
Judge

Swarna

