

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.30190 of 2022

M/s. Sri Laxmi Enterprise

....

Petitioner

Mr. Subrat Satpathy, Advocate

-versus-

***The Commissioner, GST & Central
Excise, Rourkela & others***

.... ***Opposite Parties***

Mr. Abinash Kedia, Jr. Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE M. S. RAMAN

ORDER

30.11.2022

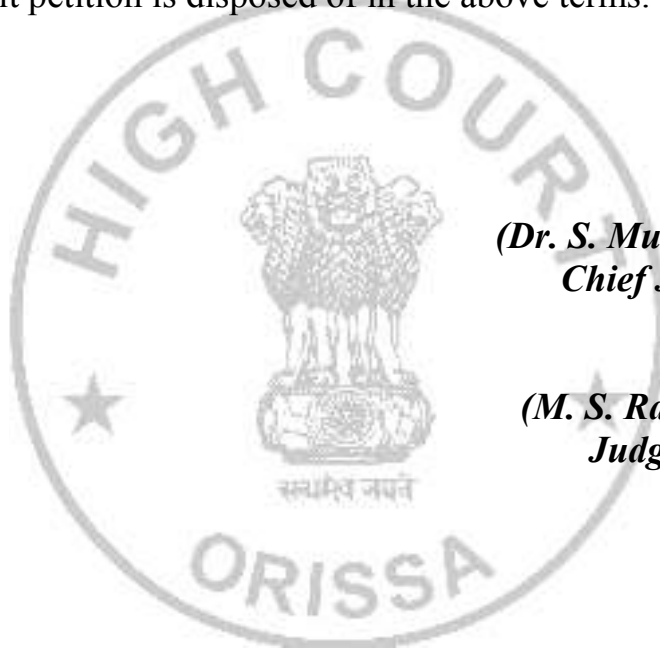
Order No.

01. 1. The present petition challenges an order dated 29th March, 2022 passed by the Additional Commissioner of Central Tax, GST & CX Commissionerate, Rourkela, which admittedly is an appealable order.
2. However, learned counsel for the Petitioner states that despite repeated requests, the certified copy of the impugned order has not been made available till date.
3. The Petitioner has explained in the writ petition the circumstances under which it is still awaiting the certified copy of the said order.
4. The Petitioner is permitted to file a statutory appeal on the basis of the copy of the impugned order provided by the Recovery Officer, which is at Annexure-1 to the writ petition, explaining the circumstances under which despite request, it has not been issued the

certified copy of the impugned order. Such explanation will be considered in accordance with law by the Appellate Authority.

5. Granting the above liberty to the Petitioner, this Court declines to interfere with the impugned order at this stage. If the Petitioner files the said appeal not later than 2nd January, 2023 accompanied by an application for condonation of delay, explaining the delay on account of the pendency of the present writ petition, the same will be considered in accordance with law by the Appellate Authority.

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



(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/AKS