

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 37337 of 2021

Arbind Jaiswal @ Arbind Kumar ***Petitioners***
Jaiswal and another

Mr. Prafulla Kumar Rath, Advocate

-versus-

State of Odisha and others ***Opposite Parties***
Mr. Debakanta Mohanty, AGA for State

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
26.10.2022

Order No.

01.

1. The Petitioners have challenged the demand notice dated 29th September, 2021 (Annexure-1), whereby the Government has raised the demand on the basis of the audit objection.

2. From the record, it is seen that the impugned demand notice was issued without following the due procedure of law.

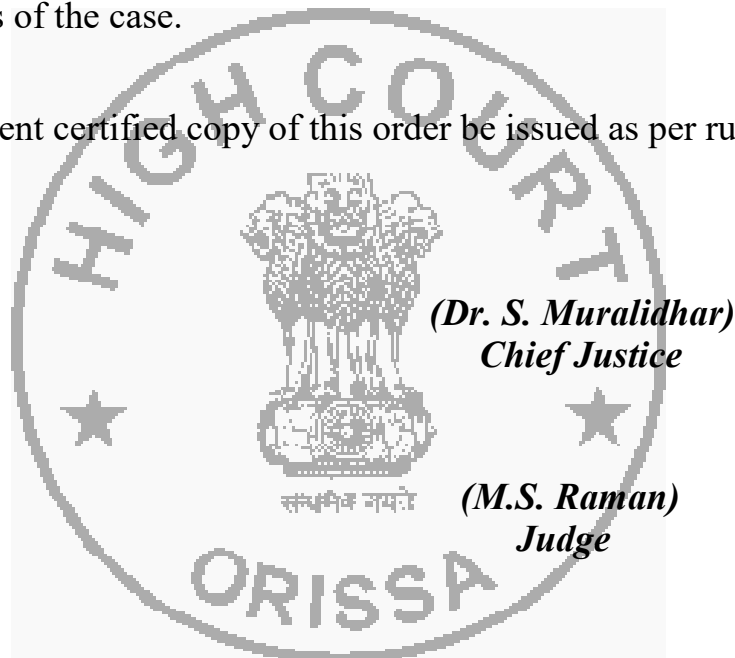
3. In that view of the matter, it is directed that the impugned demand notice (Annexure-1) be treated as a notice on the Petitioners and it will be open to the Petitioners to file a reply to the said demand notice within a period of two weeks hence before the said Opposite Parties-Government. If such reply is filed by the Petitioners along with certified copy of this order, the State Government will decide the same in accordance with law and pass a reasoned order not later

than 23rd November, 2022 preferably after hearing the Petitioner, and the decision be communicated to the Petitioner not later than 30th November, 2022. Till then, no recovery will be made from the Petitioners. If the Petitioners are aggrieved by such decision, it will be open to him to seek appropriate remedies in accordance with law.

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

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

6. An urgent certified copy of this order be issued as per rules.



S. Behera