

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No. 38189 of 2021

Munna Ahmad

....

Petitioner

Mr. Prafulla Kumar Rath, Advocate

-versus-

State of Odisha, represented by the

Opp. Parties

Principal Secretary to Government,

Excise Department and others

Mr. L. Samantaray, AGA

CORAM:

JUSTICE JASWANT SINGH

JUSTICE M.S.SAHOO

ORDER (Oral)

10.01.2022

Order No.

02.

1. This matter is taken up through virtual mode.

2. The petitioner along with two others was a licensee of IMFL "OFF" Shop in Golebazar in the district of Sambalpur for the excise year 2015-16. By filing the present petition, challenge has been laid to the letter dated 29th September, 2021 (Annexure-1) issued by the Superintendent of Excise, Sambalpur (O.P. NO.4), whereby a demand for a sum of Rs.9,79,740/- has been raised regarding short-realization of Excise Duty due to incorrect conversion of short lifting of MGQ of Beer to IMFL during the year 2015-16.

3. Inter alia, the ground of challenge is that the said demand has been raised, without issuing any action oriented show-cause or providing any opportunity to represent. Hence, it is prayed, the demand is liable to be set aside being against the principle of natural justice.

4. On the previous date of hearing, Mr. L. Samantaray, learned AGA was directed to seek instruction. At the time of resumed hearing, Mr Samantaray submits that the aforesaid letter dated 29th September, 2021 (Annexuer-1) be considered as withdrawn, in view of the Memo No.73, dated 7.1.2022 issued by the Superintendent of Excise, Sambalpur (O.P. NO.4) as the

Department has decided to first issue action oriented show-cause, before raising any demand for said reason and during the said period. Therefore, the further submission is that nothing more would survive, in the writ petition.

5. In response, learned counsel for the petitioner submits that in view of the fact and circumstances, the writ petition may be disposed of as withdrawn.

6. In view of the above, the writ petition is disposed of as withdrawn.

7. 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 No.514 and 515 dated 7th January, 2022.

(Jaswant Singh)
Judge

(M.S.Sahoo)
Judge

dutta

January 10th, 2022
Cuttack