

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.32720 of 2022

M/s. Vedanta Limited

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Petitioner

Mr. Puneet Agrawal, Advocate

-versus-

The Additional Commissioner & others

Opposite Parties

Mr. Avinash Kedia,

Junior Standing Counsel

for Central Excise and IT Department.

CORAM:

THE CHIEF JUSTICE

JUSTICE M. S. RAMAN

ORDER

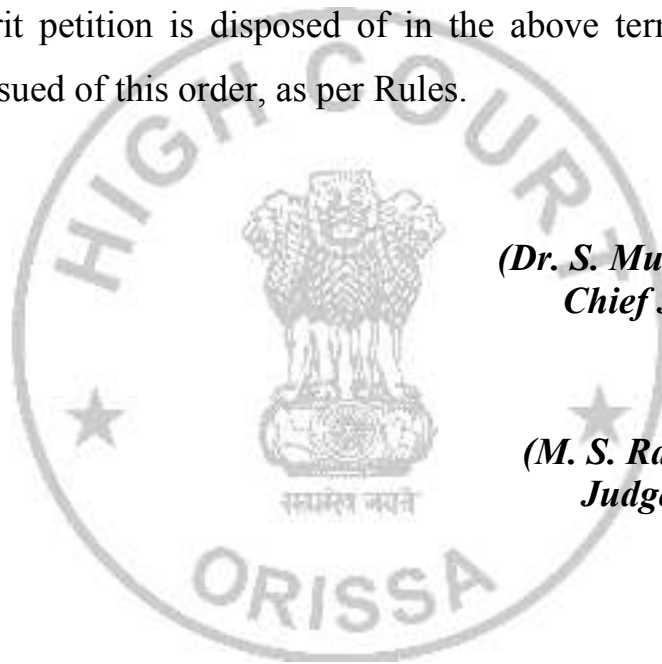
13.12.2022

Order No.

01. 1. The challenge in the present petition is to (i) an audit report dated 1st July, 2022 and (ii) a show cause notice dated 21st September, 2022 as a result of the said audit report.
2. Having heard Mr. Puneet Agrawal, learned counsel appearing for the Petitioner and Mr. Avinash Kedia, learned Junior Standing Counsel for Central Excise and IT Department, the Court is not inclined at this stage to interfere.
3. There are many grounds urged in the present petition including the validity of the audit report itself. The challenge is both on the grounds of procedure as well as substantive grounds. The Court permits the Petitioner to urge, in reply to the impugned show cause notice, all the above points including any other points it may have

urged in the writ petition or otherwise in accordance with law. The time for the Petitioner to file a reply to the impugned demand-cum-show cause notice is extended up to 1st March, 2023. The authority will thereafter proceed in accordance with law and pass an appropriate order as expeditiously as possible, after hearing the Petitioner. It is made clear that this Court has not expressed any view on the merits of the contentions urged in the present petition.

4. The writ petition is disposed of in the above terms. An urgent copy be issued of this order, as per Rules.



(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

AKS/Laxmikanta