

IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No. 40075 of 2021

Parshuram Ray

....

Petitioner

Mr. Biraja Prasanna Das, Advocate

-versus-

State of Odisha and Others

....

Opposite Parties

Mr. Debakanta Mohanty, Addl. Govt. Advocate

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. SAHOO

Order No.

ORDER
27.01.2022

01. 1. This matter is taken up by video conferencing mode.
2. The Petitioner has challenged the demand notice dated 4th October, 2021 (Annexure-2), whereby the Government has raised the demand on the basis of audit objection.
3. From the record, it is seen that the impugned demand notice was issued without following the due procedure of law.
4. In that view of the matter, it is directed that the impugned demand notice (Annexure-2) be treated as a notice on the Petitioner and it will be open to the Petitioner to file a reply to the said demand notice within a period of two weeks before the Opposite parties-Government. If such reply is filed by the Petitioner along with downloaded copy of this order, the State Government will decide the same in accordance with law and pass a reasoned order not later than 28th February, 2022, preferably after hearing the Petitioner, and the decision be communicated to the

Petitioner not later than 7th March, 2022. Till then, no recovery will be made from the Petitioner. If the Petitioner is aggrieved by such decision, it will be open to him to seek appropriate remedies in accordance with law.

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

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

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 Nos.514 and 515 dated 7th January, 2022.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Sahoo)
Judge

S.K. Jena/P.A.