IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.10503 of 2026
CNR No.ODHC010691822026

Maheswar Sahoo .... **Petitioner**
Mr. R.K. Nayak, Advocate

-versus-

State of Odisha and Others .... **Opposite Parties**
Mr. S.P. Das, ASC
Mr. P.K. Tripathy, Adv.
for TPNODL

CORAM:
JUSTICE BIRAJA PRASANNA SATAPATHY

ORDER
05.11.2026

Order No

04. **1.** This matter is taken up through Hybrid Arrangement (Virtual/Physical) Mode.

2. Heard learned counsel for the parties.

3. Basing on the instruction, learned counsel appearing for TPNODL contended that after issuance of the Provisional Assessment Order which is under challenge in the present Writ Petition, Final Assessment Order has already been passed on 12.06.2023, wherein petitioner has been held liable to pay a sum of Rs.77,928/-.

3.1. It is accordingly contended that challenge made to the Provisional Assessment Order has now become infructuous.

4. At this point of time, learned counsel for the petitioner contended that petitioner is ready and willing to move an appeal before the Appellate Authority by paying the statutory amount as due and admissible.

4.1. It is however contended that since there is already delay, petitioner be permitted to file an appeal within a period of 3(three) weeks hence and in such eventuality, Appellate Authority be directed to decide the appeal on merit without insisting on any delay.

5. Learned counsel appearing for the TPNODL has no serious objection to the course of action proposed by the learned counsel for the petitioner.

6. Having heard learned counsel for the parties, considering the submission made and since Final Assessment Order has already been passed on 12.06.2023, wherein petitioner has been held liable to pay a sum of Rs.77,928/-, this Court considering the submission made by learned counsel for the petitioner, permits the petitioner to move the Appellate Authority by filing an appeal on or before 27.11.2026 by making the statutory deposit.

6.1. It is observed that if any such appeal will be filed on or before 27.11.2026 along with the receipt showing deposit of the statutory amount, the Appellate Authority shall entertain the appeal and decide the issue on merit without insisting on any delay. It is however observed that if no such appeal will be filed within the aforesaid time period, Opp. Party-TPNODL will free to take appropriate action.

7. With the aforesaid observation and direction, the Writ Petition stands disposed of accordingly.

(Biraja Prasanna Satapathy)
Judge

Basudev

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Signed by: BASUDEV SWAIN
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 09-Nov-2026 10:37:46