**IN THE HIGH COURT OF ORISSA AT CUTTACK**
**WP(C) No. 29309 of 2024**
**(CNR No.ODHC010825002024)**

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| ***Udayendu Mishra*** | ***.....*** | ***Petitioner*** |
| | | Ms. S. Mohapatra, Adv. |
| | *-versus-* | |
| ***State of Odisha & Ors.*** | ***.....*** | ***Opposite Parties*** |
| | | Mr. S. Das, ASC<br>Mr. R.R. Das, Adv.<br>On behalf of<br>Mr. R. Sahu, Adv.<br>(for Opp. Party No.3) |

**CORAM:**
**THE HON'BLE MR. JUSTICE BIRAJA PRASANNA SATAPATHY**
**ORDER**
**05.11.2026**

**Order No. 05**

1. This matter is taken up through hybrid mode.

2. Heard learned counsel for the Parties.

3. The present Writ Petition has been filed inter alia with the following prayer:-

> *"Under the aforesaid facts and circumstances, it is therefore, prayed that this Hon'ble Court may graciously be pleased to:*
>
> *(i) direct / order the Opp.Party No.1 to release the Revision of Pay to the Petitioner as per compliance, submitted by the M.D., O.S.I.C. on 11.05.2023, within a stipulated period as may be prescribed by this Hon'ble Court;*

*(ii) pass such other order(s) or issue direction(s) as may be deemed fit and proper in the bona fide interest of justice.*

*And for this act of kindness, the Petitioner shall as in duty bound, ever pray."*

4. Learned counsel appearing for the Petitioner contended that similar prayer as made in the Writ Petition was considered and disposed of by this Court vide order dated 03.01.2024 in W.P.(C) No.36033 of 2023 inter alia with the following direction so contained in Para 11 to 14.

*"11. Having heard learned counsel for the respective parties, on a careful analysis of the submissions and on a close scrutiny of the materials on record, this Court observes that the State Government in its Public Enterprises Department issued a Resolution dated 12.03.2018 thereby imposing certain eligibility criterias for the State owned Public Sector Undertaking to extend the benefit under ORSP Rule, 2017 to its employees. On a careful analysis of such eligibility criteria, this Court further observes that the Opposite Party No.3 Corporation has complied with all conditions except Condition No.4 with regard to which the State Government has some objection. So far Condition No.4 is concerned the same provides that the State owned Public Sector Undertaking shall have to complete up to date statutory audit. In the aforesaid context, learned counsel for the Petitioners submitted that the Petitioners are no way responsible for delay in such statutory audit by the Corporation, which is owned and controlled by the State Government.*

*12. She further contended that for non-compliance of such condition, the Petitioners should not be deprived of benefit which they are lawfully entitled to as per the decisions taken by the Government as well as the Board of Opposite Party No.3. She*

*further contended that the Petitioners have been discriminated, against as many other corporations of the State Government have already extended such benefit in favour of their employees. Although learned Additional Standing Counsel appearing for the State-Opposite Parties opposes the claim in the Writ Petition, on the ground that condition No.4 in letter dated 11.05.2023 has not been complied with, however it is not disputed that other conditions have been complied with. This Court on a careful analysis of the proposal submitted by the Corporation under Annexure-3 further observes that the entire financial burden will be borne by the Corporation from their own fund and no financial burden will be shifted to the State Government. Moreover, it has been specifically asserted that the Corporation has reserved its surplus fund of Rs.82.13 crores and the Corporation is a profit making unit.*

*13. On a careful analysis of the materials on record, this Court observes that the eligibility criteria No.4 is an issue between the Corporation and the State Government. It is needless to mention here that the Corporation is wholly owned by the State Government. Therefore, if there is any delay in submission of audit report, the Government can very well take action against the Corporation and against the Officers responsible for the delay in submission of statutory audit report. This Court is of the considered view that owing to the laches on the part of the Officers of the Corporation, the employees, who are working in the Corporation should not suffer. It appears that the Board of Directors of the Corporation in its 196th meeting has already taken a decision to extend the benefit under ORSP Rule, 2017 to the employees of the Corporation from out of their own fund without depending upon the State Government. In the aforesaid factual background, this Court deems it proper to allow the present Writ Petition.*

*14. Accordingly, the Opposite Party No.1 is directed to examine the whole issue in the light of the observation made herein above and further grant necessary approval to the Opposite Party No.3-Corporation subject to any terms and conditions, if any, within a period of four weeks from the date of communication of certified copy of this order. Upon receipt of such concurrence/approval the Opposite Party No.3 shall take immediate steps for disbursal of the benefits under the ORSP Rules, 2017 as decided by its Board."*

4.1. Learned counsel for the Petitioner contended that even though this Court directed Opp. Party No.1 to take a decision on the request made by the Corporation on 11.05.2023 under Annexure-3, but only on the ground that statutory audit of the year 2020-21 has not yet been completed by the Opp. Party-Corporation, request made by the Corporation under Annexure-3 was regretted.

4.2. Learned counsel for the Petitioner contended that not only the statutory audit for the financial year 2020-21 has already been completed, but also the statutory audit for the financial year 2021-22 has been completed in the meantime.

4.3. It is accordingly contended that the ground on which the direction issued by this Court in its order dated 03.01.2024 was regretted with issuance of the communication dated 31.07.2024 under Annexure-7, requires a reconsideration by Opp. Party No.1.

5. Learned counsel for the Opp. Party-Corporation basing on the memo so filed in Court contended that statutory audit not only for the year 2020-21 has already been completed, but also statutory audit has been completed for the financial year 2021-22.

5.1. Basing on the memo, it is also contended that such an information has already been provided to Opp. Party No.1 vide letter dated 11.03.2026 of the Opp. Party-Corporation.

5.2. Learned counsel appearing for Opp. Party No.3 accordingly contended that since statutory audit up to the financial year 2021-22 has already been completed and the corporation is a profit making corporation w.e.f. the financial year 2007-08, order passed by Opp. Party No.1 on 31.07.2024 under Annexure-7, while complying the direction of this Court in W.P.(C) No.36033 of 2023, requires a reconsideration.

6. Learned ASC also fairly contended that if statutory audit for the financial year 2020-21 has already been completed, this Court can pass appropriate order on the issue involved.

7. Having heard learned counsel for the Parties and considering the submission made, this Court finds that request made by the Corporation under Annexure-3 to the Writ Petition was the subject matter in W.P.(C) No.36033 of 2023. This Court in its order dated 03.01.2024 under Annexure-6, when directed Opp. Party No.1 to take a decision on the said request, the same was regretted by Opp. Party No.1 vide communication dated 31.07.2024 under Annexure-7.

7.1. As found that the request was regretted on the ground that the Corporation has not conducted the statutory audit for the financial year 2020-21. However, as found from the memo so produced in Court by the learned counsel appearing for Opp. Party No.3, statutory audit for the financial year 2020-21 has already been

completed with the statutory audit for the financial year 2021-22. The same has already been communicated to Opp. Party No.1 vide letter dated 11.02.2026, so enclosed to the Memo.

7.2. In view of such position, this Court while disposing the Writ Petition directs Opp. Party No.1 to take a fresh decision on the request made by the Corporation on 11.05.2023 under Annexure-3, taking into account the communication issued by the Corporation on 11.02.2026.

7.3. This Court directs Opp. Party No.1 to take a fresh decision within a period of six (6) weeks from the date of receipt of this order.

7.4. Petitioner is permitted to provide a copy of this order along with letter issued by the Corporation 11.02.2026 before Opp. Party No.1, for compliance.

8. Accordingly, the Writ Petition stands disposed of. Memo filed in Court be kept in record.

***(BIRAJA PRASANNA SATAPATHY)***
***Judge***

*Jyoti*

Signature Not Verified
Digitally Signed
Signed by: JYOTIPRAVA BHOL
Reason: Authentication
Location: HIGH COURT OF ORISSA
Date: 07-Nov-2026 12:33:00