

(2021) 11 OHC CK 0156
In the Orissa High Court
Case No : Writ Petition (C) No. 36234 of 2021

Ipsita Mohanty

APPELLANT

Vs

State Of Odisha And Others

RESPONDENT

Date of Decision : 24-11-2021

Acts Referred:

Citation : (2021) 11 OHC CK 0156

Hon'ble Judges : Dr. S. Muralidhar, CJ; A.K. Mohapatra, J

Bench : Division Bench

Advocate : P. K. Rath, Debakanta Mohanty

Final Decision : Disposed Of

Judgement

1. Mr. Rath, learned counsel for the Petitioner points out that the rejection of the Petitioner's request for shifting of the Off shop is on the ground that it does not come with the same excise station and, therefore, violative of Clause-4.2.14(iv) of the Excise Policy 2021-22. He submits that this is not consistent with Rule 53 (5) of the Odisha Excise Rules, 2017 (OE Rules), which contains no such restriction. He also seeks to rely on orders of this Court dated 13th August, 2019 passed in W.P.(C) No.18075 of 2018 (Ashutosh Das v. State of Odisha), dated 30th April, 2019 in W.P.(C) No.3409 of 2016 (Narendra Kumar Sahoo v. State of Odisha) and dated 24th August, 2017 in W.P.(C) No.15452 of 2017 (Prakash Kumar Kar v. State of Odisha) and judgment of this Court in Kshamanidhi Samal v. State of Odisha (2016) 1 OLR 748 to urge that the request for shifting could not have been rejected on the above ground.

2. Admittedly, the impugned order of the Collector & District Magistrate, Khurda rejecting the Petitioner's request is appealable under Rule 251 of the OE Rules. It will be open to the Petitioner to urge all of the above grounds before the Commissioner to whom the appeal lies and the Commissioner will consider it in accordance with law and dispose of the appeal after hearing the Petitioner within two months from the date of filing of the appeal.

3. The Court clarifies that it has not expressed any view on the contentions of the Petitioner.

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

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