
(2022) 04 OHC CK 0052

In the Orissa High Court

Case No : Writ Petition (C) No. 3199 Of 2022

Manish Kumar Meher

APPELLANT

Vs

State Of Odisha And Others

RESPONDENT

Date of Decision : 08-04-2022

Acts Referred:

Citation : (2022) 04 OHC CK 0052

Hon'ble Judges : Jaswant Singh, J;M.S. Raman, J

Bench : Division Bench

Advocate : Arun Kumar Patra, Manoj Kumar Khuntia

Final Decision : Disposed Of

Judgement

W.P.(C) No.3199 of 2022 & I.A. No.1535 of 2022

1. This matter is taken up through virtual/physical mode.
2. The Petitioner was a licensee for two IMFL and Beer "OFF" shops in Dharamgarh for the years 2015-16 and 2016-17.
3. By filing the present writ petition, he has laid challenge to the memo dated 8th July, 2021 (Annexure-8) issued by the Excise Department, whereby excise duty for the unlifted quantity of MGQ of IMFL/Beer for the previous excise years has been retrospectively enhanced without disclosing the rationale and source of power, apart from being in complete violation of the terms and conditions of the issued excise policies for the previous years. The result would be that there are two rates of excise duty for the lifted and unlifted MGQ of liquor in a given excise years.

Further challenge is to the revised demand vide memo dated 21st December, 2021 (Annexure-9) for the shortfall of the lifted MGQ at the enhanced excise duty for the relevant excise years, although in terms of the rates of excise duty specified in the excise policy for the relevant years, the duty stands paid. It is further stated that the revised demand has been raised without issuing any

action oriented show cause notice and providing an opportunity to rebut thereby in violation of principles of natural justice.

4. Issue notice for 4th July, 2022.

5. Mr. Manoj Kumar Khuntia, Additional Government Advocate appears & waives of notice on behalf of the Opposite Parties. Four extra copies of the writ petition be served on him within three working days.

6. In the meanwhile, pursuant to the aforesaid demand notice, no coercive steps shall be taken to effect the recoveries.

7. List this matter along with W.P.(C) No.3201 of 2022 on 4th July, 2022.

Issue urgent certified copy as per Rules.

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