

(2023) 04 OHC CK 0096
In the Orissa High Court
Case No : Writ Petition (C) No. 10617 Of 2020

M/s Ajax Petro

APPELLANT

Vs

Union Of India And Others

RESPONDENT

Date of Decision : 10-04-2023

Acts Referred:

Citation : (2023) 04 OHC CK 0096

Hon'ble Judges : Dr B.R. Sarangi, J; M.S. Raman, J

Bench : Division Bench

Advocate : R. Ghosh, R. Chimanka, S. Mishra

Final Decision : Disposed Of

Judgement

1. This matter is taken up through hybrid mode.
2. Heard learned counsel for the parties.
3. The petitioner has filed this writ petition seeking to quash the notice dated 26.02.2020 and 07.03.2020 issued by opposite party no.3 and to direct the opposite parties not to enforce notice dated 07.03.2020 till disposal of SLP (Civil) No. 37326 of 2017 in the case of Udaypur Chamber of Commerce v. Union of India.
4. Learned counsel for the petitioner contended that irregularity has been committed by the authorities while issuing notices and therefore, the petitioner has approached this Court in the present writ petition.
5. Mr. Sunil Mishra, learned Additional Standing Counsel for CT & GST contended that against notice of assessment, no writ petition is maintainable. According to him, if the petitioner has any grievance, he may appear before the authority and raise the grievance, so that the authority can pass appropriate order. He also relied on the decision of this Court in the case of Mitambini Mishra v. Union of India and others (W.P.(C) No. 8492 of 2022 decided on 26.07.2022.

6. Having heard learned counsel for the parties and after going through the record, it appears that against the notice of assessment, the petitioner has approached this Court in the present writ petition. Therefore, the application itself is premature one. If the petitioner is aggrieved, he should appear before the authority by filing a show cause reply and on receipt of the show cause reply the authority shall do well to proceed in accordance with law. In *Mitambini Mishra (supra)*, this Court has observed that in case the proceeding is still pending, the petitioner is at liberty to participate in the proceeding by filing reply/objection within the stipulated period by raising all such contentions, which shall be dealt with by the Proper Officer in accordance with law.

7. In view of the above, this writ petition stands disposed of granting liberty to the petitioner to participate in the proceeding by raising all such contentions, which shall be dealt with by the Proper Officer in accordance with law.

8. With the above observation and direction, the writ petition stands disposed of.

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