
(2023) 12 OHC CK 0104
In the Orissa High Court
Case No : Writ Petition (C) No.40809 Of 2023

M/s. Firewatter Distilleries Pvt. Ltd

APPELLANT

Vs

State Of Odisha & Others

RESPONDENT

Date of Decision : 18-12-2023

Acts Referred:

Citation : (2023) 12 OHC CK 0104

Hon'ble Judges : Dr. B.R. Sarangi, ACJ; Murahari Sri Raman, J

Bench : Division Bench

Advocate : Biraja Prasanna Das, P.P. Mohanty

Final Decision : Disposed Of

Judgement

1. This matter is taken up through hybrid mode.
2. Heard Mr. B.P. Das, learned counsel appearing for the Petitioner and Mr. P.P. Mohanty, learned Additional Government Advocate appearing for the State-Opposite Parties.
3. By way of this writ petition, the Petitioner has challenged the impugned demand notice dated 18.10.2023 (Annexure-4) whereby the Government has raised the demand on the basis of audit objections.
4. From record, it seems that the impugned order/demand notice was issued without following the due procedure of law.
5. In that view of the matter, the demand notice (Annexure-4) is treated as notice on the petitioner and the petitioner will be at liberty to file reply to the said demand notice within a period of two weeks from today, i.e., on or before 08.01.2024 before the Opposite Parties-Government. If such reply is filed by the Petitioner along with certified copy of this order, the State Government will decide the same on or before 30.04.2024 and pass a reasoned order. Till then no recovery will be made from the petitioner.

6. The writ petition is allowed to the aforesaid extent. All Misc. Cases/I.A.s are disposed of.

7. It is made clear that we have not expressed any opinion on the merits of the case. It will be open for the Petitioner to raise all contentions in the reply and the authority will decide the same in accordance with law.

Issue urgent certified copy as per law.

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