

(2023) 06 OHC CK 0134

In the Orissa High Court

Case No : Writ Petition (C) No. 18495 Of 2023

Prasan Kumar Das

APPELLANT

Vs

Union Of India & Ors

RESPONDENT

Date of Decision : 28-06-2023

Acts Referred:

Citation : (2023) 06 OHC CK 0134

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

Bench : Division Bench

Advocate : J. Pattanaik, Radheyshyam Chimanka

Final Decision : Disposed Of

Judgement

1. This matter is taken up through hybrid mode.
2. Heard Mr. J. Pattanaik, learned counsel appearing for the petitioner and Mr. R.Chimanka, learned Senior Standing Counsel, GST, Central Excise & Customs appearing for opposite parties no.1 to 3.
3. The petitioner has filed this writ petition seeking to quash the order dated 07.03.2023 passed by opposite party no.2 in Original No.AC/GST & CXDIVN/B-II/47/2023.
4. Mr. J. Pattanaik, learned counsel appearing for the petitioner contended that opposite party no.2 has passed the order dated 07.03.2023 in Original No.AC/GST & CXDIVN/B-II/47/2023 without giving opportunity of hearing to the petitioner. Therefore, the petitioner has approached this Court by filing this writ petition.
5. Mr. R.Chimanka, learned Senior Standing Counsel, GST, Central Excise & Customs appearing for opposite parties no.1 to 3 contended that though the petitioner was issued with show-cause notice under Annexure-6 dated 08.11.2019, he did not respond the same. Therefore, opposite party no.2 has passed the final order dated 07.03.2023 under Annexure-2, which is also

appealable. Thereby, it is contended that no illegality or irregularity has been committed in the order dated 07.03.2023 under Annexure-2.

6. Considering the contentions raised by learned counsel for the parties and after going through the records, this Court finds that since the order dated 07.03.2023 under Annexure-2 passed by opposite party no.2 is appealable, this Court is not inclined to entertain this writ petition. However, liberty is granted to the petitioner to pursue his remedy before the appropriate forum.

7. With the above observation, the writ petition stands disposed of.

.....