



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.3846 of 2025

Purandar Mahanta

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Petitioner

Represented By Adv. –
Mr. S. S. Padhy, Advocate
Mr. G.M. Rath, Advocate

-versus-

**The Chief Commissioner, CGST,
Central Excise and Customs,
Bhubaneswar and others**

....

Opposite Parties

Represented By Adv. –
Mr. T.K. Satapathy, Sr. Standing Counsel

CORAM:

**THE HON'BLE MR. JUSTICE ARINDAM SINHA,
ACTING CHIEF JUSTICE**

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER

25.03.2025

**Order No.
02.**

1. Mr. Padhy, learned advocate led by Mr. Rath, learned advocate appear on behalf of petitioner. Mr. Padhy refers to our order dated 24th February, 2025. Paragraphs 1 and 2 from the order are reproduced below.

“1. Mr. Padhy, learned advocate appears on behalf of petitioner and submits, his client has not been able to proceed with the appeal on inability to put in the pre-

deposit. His client's bank account stands attached. He seeks relief of being able to withdraw the amount of the requirement of pre-deposit, to thereupon deposit it with the first appellate authority.

2. Mr. Satapathy, learned advocate, Senior Standing Counsel appears on behalf of revenue. We require him to obtain instructions on petitioner being allowed to withdraw the amount of pre-deposit from his account for purpose of deposit before the first appellant authority or a mechanism that revenue might instruct the Bank whereby the money can be transferred."

2. Mr. Satapathy, learned advocate, Senior Standing Counsel appears on behalf of revenue and hands up his instruction dated 12th March, 2025. Text of the instruction is reproduced below.

"The Asst. Commissioner, Keonjhar Division (Respondent No.3) has agreed to extend full cooperation to the petitioner when they request the specific withdrawal of the pre-deposit amount. This cooperation is contingent upon the petitioner providing the following details:

- *The exact amount to be withdrawn.*
- *The name of the bank.*
- *The branch of the bank.*

The Assistant Commissioner (AC), Keonjhar, has also submitted an assurance that full cooperation will be extended to the petitioner upon formal application.”

3. In view of aforesaid, petitioner will get relief of having opportunity to exercise his right of appeal. On petitioner being enabled to withdraw or otherwise the pre-deposit made from his account or appropriated by revenue, the appeal is to be restored for adjudication.

4. In view of aforesaid, the writ petition is disposed of.

(Arindam Sinha)
Acting Chief Justice

(M. S. Sahoo)
Judge

Radha/Gs

Signature Not Verified

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Reason: Authentication
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