



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.8540 of 2025

Purusottam Patra

....

Petitioner

Represented By Adv. –
Mr. S.A. Mohanty, Advocate

-versus-

**The Commissioner of Commercial
Taxes and Goods and Services
Tax, Odisha and others**

....

Opposite Parties

Represented By Adv. –
Mr. S. Das, Addl. Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA,

THE ACTING CHIEF JUSTICE

AND

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

ORDER
25.03.2025

Order No.

01.

1. Mr. Mohanty, learned advocate appears on behalf of petitioner and submits, his client is aggrieved by order dated 23rd February, 2023 made by the First Appellate Authority. It wants to appeal therefrom to the Tribunal but it has not yet been constituted. In the circumstances assessee and the department were complying with directions made on order dated 16th February, 2024 by the First Division Bench in a



batch of writ petitions, lead case being **WP(C) no.42015 of 2023 (M/s. Maa Tarini Traders v. State of Odisha and others)**.

2. Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of State revenue.

3. Petitioner is entitled to relief as covered by said **order dated 16th February, 2024** (supra), modified by us to include further relief of not having to make any pre-deposit since, the demand is of interest and penalty.

4. The writ petition is accordingly disposed of.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Sks

Signature Not Verified

Digitally Signed
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Designation: Personal Assistant
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