



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.13829 of 2025

*M/s. K.K.R. Aquatics, Gopalpur,  
Ganjam*

....

*Petitioner*

*Mr. Gourav Ku. Roy Choudhury,  
Advocate*

*-versus-*

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

....

*Opposite Parties*

*Mr. D. Das, Advocate.  
Addl. Standing Counsel, CT & GST*

**CORAM:**

**HON'BLE THE CHIEF JUSTICE**

**HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

**Order  
No.**

**ORDER  
20.06.2025**

01.

1. This matter is taken up through Hybrid Arrangement (Virtual /Physical Mode).
2. Mr. Roy Choudhury, learned advocate appears on behalf of petitioner and submits that the petitioner is aggrieved by order dated 19<sup>th</sup> August, 2023 made by the First Appellate Authority. He wants to appeal therefrom to the Tribunal, but it has not yet been constituted. In the circumstances, the assessee and the department were complying with directions made on order dated **16<sup>th</sup> February, 2024** by the First Division Bench in a batch of writ petitions, lead case bearing **WP(C) No.42015 of 2023 (M/s. Maa Tarini Traders v. State of Odisha and others)**.
3. The directions included requiring the assessee to deposit 10% of the disputed amount of tax on filing the appeal and further 20% of remaining disputed tax, for the impugned order to be stayed.



4. He submits, his client is up against State revenue. There was notification dated 16<sup>th</sup> August, 2024 made by Central revenue reducing latter deposit to 10%. Now, State revenue has correspondingly notified on 29th October, 2024. In the circumstances, the writ petition may be disposed of as covered by order dated 16<sup>th</sup> February, 2024 (supra) with modification for deposit of 10% of remaining disputed tax for impugned order to remain stayed, if not already deposited.

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

6. We accept submission made on behalf of petitioner regarding corresponding notification reducing requirement of the deposit to 10% of disputed tax for impugned first appellate order to remain stayed. The deposit be made within four weeks accordingly.

7. List this matter on 24<sup>th</sup> July, 2025 along with W.P.(C) No.9822 of 2025.

**(Harish Tandon)**  
**Chief Justice**

**(M.S. Raman)**  
**Judge**