



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). NO.14203 OF 2025

M/s. JSW Steel Limited and another* *Petitioners

Mr. Ashok Kumar Parija, Sr. Advocate
appearing along with
Mr. Venu Gopal Mohapatra, Advocate

-versus-

State of Odisha and Others* *Opp. Parties

Mr. Subha Bikash Panda,
Additional Government Advocate

CORAM:

JUSTICE K.R. MOHAPATRA

JUSTICE M.S. SAHOO

ORDER

27.05.2025

Order No.

- 01.
1. This matter is taken up through hybrid mode.
 2. Heard Mr. Parija, learned Senior Advocate appearing for the petitioners and Mr. Panda, learned Additional Government Advocate.
 3. The petitioners in this writ application calls in question the show cause notice dated 23.09.2024 (Annexure-4), the demand notice dated 10.12.2024 (Annexure-11) and the order dated 24.04.2025 passed in the revision (Annexure-14).
 4. Mr. Parija, learned Senior Advocate appearing for the petitioners submits that pursuant to the sample test of the minerals by the appropriate opposite party authority, the petitioner has paid the statutory dues. An objection was raised with regard to up-gradation of the mineral contents in the stack and the samples collected were sent for umpire analysis. It is submitted that before



issuance of transit permit the samples collected from the minerals stack were tested in the Government Laboratories and upon payment of statutory dues transit permits were issued. On the allegation of up-gradation of the grade in the minerals stack, the petitioner was issued with the show cause notice dated 23.09.2024 (Annexure-4) and the petitioner submitted its show cause reply.

The petitioner filed show cause reply/objection to the notice under Annexure-4. Hence, umpire sample was analyzed. Annexure-9 dated 29.11.2024 is the report of such analysis. While making the analysis of umpire sample as per Rule 10(7) of the Odisha Minerals (Prevention of Theft, Smuggling & Illegal Mining and Regulation of Possession, Storage, Trading and Transportation) Rules, 2007 (in short 'OMPTS Rules'), the umpire sample should have been tested in presence of the petitioner or its authorized representative. The umpire samples were tested in absence of the authorized representative of the petitioner. However, the petitioner, on the basis of the demand raised on the analysis of umpire sample, filed revision. Mr. Parija, learned Senior Advocate submitted that without considering the show cause reply submitted by the petitioner, demand notice dated 10.12.2024 (Annexure-11) was issued simply opining that the show cause reply vide letter dated 30.09.2024 and 03.12.2024 were not found satisfactory bereft of any further reasoning. Assailing the same petitioner preferred revision under Rule 17A of the OMPTS Rules. The revisional authority without considering the contentions raised by the petitioner in the revision petition, dismissed the appeal vide order dated 24.04.2025 (Annexure-14) opining that although the authorized representative of the petitioner was present but he refused to sign the analysis report.



5. It is submitted by Mr. Parija, learned Senior Advocate that unlike testing of umpire sample in earlier occasions of recording the process of analysis through videography or photography, no such procedure to maintain transparency was followed in the instant process of analysis of umpire sample. The revisional authority also took note of the same. But holding that the authorized representative of the petitioner being present refused to sign the analysis report, dismissed the revision. Hence, this writ application has been filed.

6. Rule-10(7) of the OMPTS Rules clearly stipulates that the umpire samples should be tested in presence of the petitioner of the lessee or his authorized representative namely the petitioner. Prima facie there appears to be a deviation of the same in the instant case.

7. Mr. Panda, learned Additional Government Advocate submits that he cannot improve upon the case beyond that is described in the revisional order under Annexure-14. He however, prays for an adjournment to file counter affidavit.

8. In view of the above, the matter requires consideration. Hence, issue notice.

9. Since Mr. Panda accepts notice on behalf of the opposite parties, no requisites needs to be filed for issuance of notice. Counter affidavit be filed within a period of four weeks hence.

10. Put up this matter on 14th July, 2025.

I.A. No.8446 of 2025

11. Issue notice as above.

12. As an interim measure, it is directed that on depositing an amount of Rs.2 (two) crores without prejudice to the case of the petitioner within a period of 15 days hence, no coercive measure



pursuant to the demand notice as well as revisional order shall be taken against the petitioner till the next date.

It is further clarified that upon deposit of the aforesaid amount within a period of 15 days hence, before the Deputy Director of Mines, Joda Circle, Joda, the same shall be kept in a fixed deposit scheme in any nationalized Bank for a period of six months, renewable from time to time until further orders.

(K.R. Mohapatra)
Vacation Judge

(M.S. Sahoo)
Vacation Judge

Gs/Radha