



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.14775 of 2025

***M/s. Prabhu Dayal
Mohanlal Pvt. Ltd.,
Cuttack***

..... Petitioner

*Mr. Madhab Lal Agarwal,
Advocate*

-versus-

***Chief Commissioner of
CT and GST, Cuttack
and others***

..... Opp. Parties

*Mr. D. Das,
Addl. Standing Counsel along
with Mr. A. Kedia, Jr. Standing
Counsel, CGST*

CORAM:

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

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

ORDER

23.05.2025

Order No.

01. This matter is taken up through Hybrid arrangement (video conferencing/physical mode).

Mr. Madhab Lal Agarwal, learned advocate appears on behalf of petitioner and submits that the petitioner is aggrieved by order dated 17th April, 2025 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**



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)**.

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.

He submits, his client is up against State revenue. There was notification dated 16th 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 16th February, 2024 (supra) with modification for deposit of 10% of remaining disputed tax for impugned order to remain stayed.

Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of State revenue and Mr. A. Kedia, learned Junior Standing Counsel appears on behalf of CGST.

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.



List this matter on 23rd June, 2025 along with W.P.(C) No.9822 of 2025 and W.P.(C) No.12724 of 2025.

(S.K. Sahoo)
Vacation Judge

(M.S. Sahoo)
Vacation Judge

RKM