



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P (C) No. 15604 of 2025

***Binodini Infrastructure Pvt.
Ltd.***

.....

Petitioner

Mr. P.C. Nayak, Advocate

Vs.

***The Principal Commissioner
CGST and Central Excise,
BBSR & Ors.***

.....

Opposite Parties

*Mr. A. Kedia, Jr. Standing Counsel
For CGST, CX & Customs*

CORAM:

**MR. JUSTICE BIRAJA PRASANNA SATAPATHY
MR. JUSTICE MURAHARI SRI RAMAN**

ORDER

03.06.2025

Order No.

01.

This matter is taken up through hybrid mode.

2. At the outset on the oral prayer made by the learned counsel appearing for the Petitioner, he is permitted to correct the description of Opp. Party No.2 in Court.
3. Mr. Nayak, learned advocate appears on behalf of petitioner and submits that the petitioner is aggrieved by order dated 27th December, 2024 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)**.
4. 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.



5. 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 10% of remaining disputed tax for impugned order to remain stayed.
6. Mr. Kedia, learned advocate, Jr. Standing Counsel appears on behalf of Central revenue.
7. 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.
8. List this matter on 23rd June, 2025 along with W.P.(C) No.9822 of 2025.

(Biraja Prasanna Satapathy)
Vacation Judge

(Murahari Sri Raman)
Vacation Judge