



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.28071 of 2025

M/s. Maa Pattakhanda Cold Drinks Petitioner
Agency, Balliguda, Kandhamal

Mr. Remesh Chandra Jena, Advocate

-versus-

The Principal Commissioner, Opposite Parties
CGST & Central Excise,
Bhubaneswar and others

Mr. B.A. Prusty, Sr. Standing
Counsel for CGST

CORAM:

THE HON'BLE MR. JUSTICE V. NARASINGH

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

29.09.2025

Order No.

01. 1. Mr. Jena, learned advocate appears on behalf of petitioner and submits that the petitioner is aggrieved by order dated 15th September, 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)**.

2. 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.



3. 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%. The 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.
4. Mr. Prusty, learned Additional Standing Counsel appears on behalf of State Revenue.
5. 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.
6. List this matter along with WP(C) No.9822 of 2025.

(V. Narasingh)
Vacation Judge

(M.S. Raman)
Vacation Judge

PKS