



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.4500 of 2026

Harihar Das

..... Petitioner

Mr. S.K.Patra, Advocate

-versus-

State of Odisha & Ors.

..... Opposite Parties

Mr. T.K.Dash, AGA

Mr.P.Behera, Advocate 2 & 3

**CORAM:
SHRI JUSTICE B. P. ROUTRAY**

**ORDER
19.03.2026**

Order No.

02. 1. Heard Mr. Patra, learned counsel for the Petitioner, Mr. Behera, learned counsel for Opposite Parties 2 & 3 and Mr. Dash, learned AGA for the State.
2. It is submitted on behalf of the Petitioner that the vehicle in question has already been scraped since 30th September 2021 and the demand of tax for the period of 1st October 2021 to 31st March 2026 an amounting of Rs.1,24,500/- has been paid.
3. Accordingly, the writ petition is disposed of at the stage of admission as agreed by the Petitioner to pay the tax amount, if any pending, within a period of 30 days from today along with production of certified copy of this order and a copy of the writ petition. In such



event, the Taxing Authority may consider the grievance of the Petitioner regarding waiver of penalty subject to filing of the show-cause within such period.

4. Urgent certified copy of this order be granted on proper application.

(B.P. Routray)
Judge

S.Das