



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.26522 of 2024

M/s. Choudhury Bibhuti Bhusan S Petitioner
C M Bahadur, Koraput

Represented By Adv. –
Mr. R. Panigrahi, Advocate

-versus-

Joint Commissioner of State Tax Opposite Parties
(Appeal), Territorial Range,
Cuttack and others

Represented By Adv. –
Mr. D. Das, Addl. Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

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

ORDER

04.11.2024

Order No.

- 01.** 1. Mr. Panigrahi, learned advocate appears on behalf of petitioner and submits, there was demand made by the State authority for short payment of goods and services tax. His client preferred appeal. It was rejected. Being aggrieved by part of the appellate order, his client wants to challenge the same but there is no Tribunal functioning. His client's prayer is for adjudication of challenge to the appellate order,



by which he is aggrieved. Therefore, his client has moved this Court.

He adds, his client has paid the demand of tax.

2. He submits, relief sought by his client is covered by **order dated 16th February, 2024** made by the first Division Bench in a batch of writ petitions, lead case being **W.P.(C) no.42015 of 2023 (M/s. Maa Tarini Traders)**.

3. Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of the department. He does not dispute that the writ petition stands covered.

4. The first Division Bench directed a quantum of deposit with liberty to parties inasmuch as, petitioners could avail of their remedy upon constitution of the Tribunal and in event they or any one of them does not do so within time provided upon reconstitution, the department would be free to proceed.

5. The writ petition is disposed of as covered by **M/s. Maa Tarini Traders** (supra), as applicable in the facts.

(Arindam Sinha)
Judge



(M.S. Sahoo)
Judge