

03. 21.08.2019

Heard learned counsel for the petitioner.

By way of this writ petition, the petitioner has challenged the order of assessment dated 22.01.2015 at Annexures-1 to this writ petition.

Against the order under challenge, there is an alternative remedy of appeal.

Learned counsel for the petitioner seeks permission to withdraw this writ petition and file an appeal along with a petition for condonation of delay in filing the appeal before the appropriate authority, and prays that necessary direction may be issued to the appellate authority to condone the delay and to hear the appeal.

In view of the above, liberty is granted to the petitioner to avail the alternative remedy of appeal within 30 days from today. It is made clear that the appellate authority, while considering the application for condonation of delay, in filing the appeal, shall take into consideration the period lapsed by the petitioner in this Court by filing this writ petition i.e. from 24.07.2015 till date. No coercive action shall be taken against the petitioner pursuant to the impugned order in question for a period of one month hence. However, we make it clear that this Court has not expressed any opinion on the merit of main case and the appellate authority shall hear and dispose of the appeal on its own merit.

With the aforesaid observation and direction, the writ petition stands disposed of. Misc. Case(s)/I.A(s) connected to this writ petition, if any, is/are also disposed of accordingly.

Office is directed to return the original copy of the impugned order annexed to this writ petition by keeping photo copy thereof.

Urgent certified copy of this order be granted as per the Rules.

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(K.S. Jhaveri)
Chief Justice

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(K.R. Mohapatra)
Judge

SKG