

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.29372 of 2021

Subash Chandra Panda

.... *Petitioner*

Mr. A.K. Patra, Advocate

-versus-

State of Orissa and others

.... *Opposite Parties*

Mr. Debakanta Mohanty, A.G.A.

CORAM:

THE CHIEF JUSTICE

JUSTICE B.P. ROUTRAY

ORDER

02.11.2021

Order No.

01.

1. The matter is taken up by a separate notice.
2. The Petitioner has challenged the demand notice dated 29th July 2021 (Annexure-12), whereby the Government has raised the demand on the basis of audit objection.
3. From the record, it is seen that the impugned demand notice was issued without following the due procedure of law.
4. In that view of the matter, it is directed that the impugned demand notice (Annexure12) be treated as notice on the Petitioner and it will be open to the Petitioner to file a reply to the said demand notice within a period of two weeks hence before the Opposite Party-Government. If such reply is filed by

the Petitioner along with certified copy of this order, the State Government will decide the same in accordance with law and pass a reasoned order not later than 6th December 2021, preferably after hearing the Petitioner, and the decision be communicated to the Petitioner not later than 13th December, 2021. Till then, no recovery will be made from the Petitioner. If the Petitioner is aggrieved by such decision, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

5. The writ petition is disposed of in the above terms.
6. It is made clear that this Court has not expressed any opinion on the merits of the case.
7. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(B.P. Routray)
Judge

S.K. Guin