

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.13780 of 2022

*Bilt Graphic Paper Products  
Limited & Another*

.....

*Petitioners*

*Mr. S.P. Mishra, Sr. Advocate along  
with Mr. A. Pattnaik, Advocate*

Vs.

*Deputy Commissioner of Sales  
Tax, CT & GST Circle,  
Koraput, Jeypore, Odisha &  
Another*

.....

*Opposite Parties*

*Mr. S.K. Pradhan, ASC for CT & GST Department*

**CORAM:**

**DR. JUSTICE B.R. SARANGI**

**MR. JUSTICE M.S.RAMAN**

**ORDER**

**29.03.2023**

**Order No.**

05.

This matter is taken up through hybrid mode.

2. Heard, Mr. S.P. Mishra, learned Senior Counsel appearing along with Mr. A. Pattnaik, learned counsel for the Petitioners and Mr. S.K. Pradhan, learned Additional Standing Counsel appearing for the CT & GST Department.

3. The Petitioner has filed this writ petition seeking to quash the notices dated 9<sup>th</sup> February, 2022, 5<sup>th</sup> May, 2022 and 6<sup>th</sup> May, 2022 under Annexures-1, 2 and 3 respectively.

4. While entertaining this writ petition, this Court passed the order dated 24<sup>th</sup> June, 2022 to the following effect:-

*“1. This matter is taken up through virtual/physical mode.*

*2. At the time of hearing, Mr. Sunil Mishra, learned Additional Standing Counsel for the CT & GST Organization states that upon consideration of the representation of the Petitioners qua the recovery of the stated due arrears of Rs.14,23,92,222/- under different*

*enactments, the Department has already scaled down the demand to Rs.8,53,23,773/- towards realization of the amount of tax due having attained finality or recoverable in the absence of any interim stay granted by any court/Tribunal in the pending appeals. Pursuant to the same, vide memo dated 5th May, 2022, the Bank-Opposite Party No.2 has been directed to deposit the revised amount of Rs.8,53,23,773/- in the Government Treasury. The Bank in compliance has issued a demand draft dated 27th May, 2022 payable in favour of Opposite Party No.1-Deputy Commissioner of Sales Tax, CT & GST Circle, Koraput, Jeypore towards discharge of liability of the Petitioners (which is stated to have become final).*

*3. Counsel for the Petitioners has prayed for an opportunity before the Assessing Authority to reconcile the aforesaid revised demand of Rs.8,53,23,773/- by production of relevant documents etc.*

*4. The prayer on behalf of the Petitioners appears to be reasonable and hence, accepted. Accordingly, we direct the Petitioners through their authorized representative to appear before the Opposite Party No.1-Deputy Commissioner of Sales Tax, CT & GST Circle, Koraput, Jeypore on 06.07.2022 at 10.00 A.M. in his office and produce records for satisfaction of the officer concerned for any further reduction in demand.*

*5. List on 18th July, 2022 for further consideration.*

*6. The interim order passed earlier shall continue till the next date. It is clarified that the Petitioners will be responsible to keep validity of the demand draft alive.”*

5. In compliance of the said order, the Deputy Commissioner of CT & GST Circle, Koraput, Jeypore intimated, vide letter No.689/CT & GST-2023 dated 28<sup>th</sup> February, 2023, the Additional Commissioner of CT & GST (Law), Cuttack to the following effect:-

*“Sir/Madam,*

*In inviting a kind reference to the subject cited above, I am to state that in pursuance of order dated*

*24/06/2022 passed by the Hon'ble High Court of Orissa, Cuttack in case of M/s. Bilt Graphic Paper Products Ltd., reconciliation of arrear dues was done and after reconciliation the recoverable arrear dues has been reduced to Rs.5,86,57,295.00. So, the Original demand Draft bearing No.861350 dated 27/05/2022 having amount of Rs.8,53,23,773.00 was returned to the bank and a Revised Demand for payment of tax in Form VAT-316 was issued vide Notice No.7428 dated 24/08/2022. In pursuance of the said Revised Demand Notice, the Branch Head, Indusind Bank, Brakhamba Branch, New Delhi has sent a DD bearing No.472645 dated 02/09/2022 worth Rs.5,86,57,295.00 which was received by this office on 08/09/2022. The same was informed to your good office vide this office e-mail dated 15/09/2022. But, no reply has been received from your good office till now in this matter. Again this office issued a letter to the bank for revalidation of the above demand draft vide this office letter no.102 dated 16.01.2023 in response to the letter the bank again revalidated the DD on 31.01.2023. It is pertinent to mention here that, the DD is valid upto 30/04/2023 only. As the matter is pending before the Hon'ble High Court of Orissa, the DD cannot be produced before the Bank for realization of the arrear dues. Therefore, it is requested that the case may kindly be pursued for early realization of arrear dues."*

6. In view of the communication made by the Deputy Commissioner of CT & GST Circle, Koraput, Jeypore, vide letter dated 28<sup>th</sup> February, 2023, the order dated 24<sup>th</sup> June, 2022 has been complied with. Therefore, this Court disposes of this writ petition in terms of the revised steps taken by the authority. However, if the Petitioner is so aggrieved, it may pursue its remedy before the appropriate forum.

7. With the above observation, the writ petition stands disposed of.

8. Interim order passed earlier stands vacated.

**(DR. B.R. SARANGI)**  
**JUDGE**

**(M.S. RAMAN)**  
**JUDGE**

*Alok/Laxmikant*

