IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7879 of 2025

M/s. Power Max, Bhubaneswar …. **Petitioner**

Represented by Adv.–
Mr. S.P. Dalai, Advocate

-Versus-

State Tax Officer, Bhubaneswar-I Circle, Bhubaneswar and others …. **Opposite Parties**

Represented by Adv.–
Mr. S. Das, additional Standing Counsel

CORAM:
THE HON' BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE S.K. SAHOO

ORDER
28.03.2025

Order No.

01. **1.** Mr. Dalai, learned advocate appears on behalf of petitioner and submits, his client is aggrieved by order dated 20th February, 2025 made by the First Appellate Authority. He wants to appeal therefrom to the Tribunal but it has not yet been constituted. In the circumstances assessees and the department were complying with directions made on **order dated 16th February, 2024** by the First Division Bench in a batch of writ petitions, lead case being **WP(C)**

no.42015 of 2023 (M/s. Maa Tarini Traders v. State of Odisha and others).

2. The directions included requiring the assessee to deposit 10% of the disputed amount of tax on filing the appeal and further 20% of remaining disputed tax, for the impugned order to be stayed.

3. He submits, his client is up against State revenue. There was notification dated 16th August, 2024 made by Central revenue reducing latter deposit to 10%. Now, State revenue has correspondingly notified on 29th October, 2024. In the circumstances, the writ petition be disposed of as covered by **order dated 16th February, 2024** (supra) with modification for deposit of 10% of remaining disputed tax for impugned order to remain stayed.

4. Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of State revenue.

5. We accept submission made on behalf of petitioner regarding corresponding notification reducing requirement of the

deposit to 10% of disputed tax for impugned first appellate order to remain stayed. The deposit be made accordingly.

6. The writ petition is accordingly disposed of.

(Harish Tandon)
Chief Justice

(S.K. Sahoo)
Judge

S. Behera

Signature Not Verified
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Signed by: SUMANTA BEHERA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 28-Mar-2025 15:08:40