

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.6684 of 2023 and Batch of Writ Petitions**

<b>SL. No</b>	<b>Case Number</b>	<b>Petitioner (s)</b>	<b>Senior Advocate (s)/ Advocate (s)</b>
1.	W.P.(C) NO.6684/2023	M/S PRAVAT KUMAR CHOUDHURY, CUTTACK	M/s. Bijay Panda and associates, Advocates
2.	W.P.(C) NO.3994/2023	SUDHAKAR DAS	
3.	W.P.(C) NO.3998/2023	MILAN KUMAR DAS	
4.	W.P.(C) NO.4082/2023	SAUMYA RANJAN NAYAK	
5.	W.P.(C) NO.4486/2023	PRASANTA KUMAR BEHERA	M/s. Kananbala Roy Choudhury and associates, Advocates
6.	W.P.(C) NO.4488/2023	ABHIJIT PANIGRAHI	
7.	W.P.(C) NO.4490/2023	HEMANTA KUMAR NAYAK	
8.	W.P.(C) NO.6770/2023	M/S MAA MANGALA TRADERS	
9.	W.P.(C) NO.6775/2023	M/S HRUSIKESH JENA	M/s. Jagabandhu Sahoo, Senior Advocate and associates, Advocates
10.	W.P.(C) NO.6778/2023		
11.	W.P.(C) NO.6854/2023	M/S RANJAN SETH, SAMBALPUR	Mr. Arup Kumar Panda, Advocate
12.	W.P.(C) NO.7360/2023	SUSHANTA KUMAR ROUTRAY	M/s. Kananbala Roy Choudhury and associates, Advocates
13.	W.P.(C) NO.7728/2023	M/R.URBASI ROUT, BBSR	Mr. Rudra Prasad Kar Senior Advocate and associates, Advocates
14.	W.P.(C) NO.7930/2023	M/S SURENDRA MANDAL, KORAPUT	M/s. Sidharth Prasad Das and associates, Advocates
15.	W.P.(C) NO.8127/2023	M/S TUSHAR KANTA NAYAK	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
16.	W.P.(C) NO.8133/2023	M/S.RADHA KRISHNA PANI PANCHAYAT, SAMBALPUR	M/s. Kananbala Roy Choudhury and associates, Advocates

17.	W.P.(C) NO.8251/2023		
18.	W.P.(C) NO.8475/2023	M/S TUSAR KANTA NAYAK	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
19.	W.P.(C) NO.8477/2023		
20.	W.P.(C) NO.8498/2023	M/S. KAILAS MALIK	M/s. Mukesh Agarwal and associates, Advocates
21.	W.P.(C) NO.8947/2023	M/S. SANTOSH KUMAR LENKA	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
22.	W.P.(C) NO.9111/2023	M/S. DEEPAK KUMAR SAHU, KORAPUT	M/s. Bhabani prasad Mohanty and associates, Advocates
23.	W.P.(C) NO.9159/2023	M/S. EVEREST INDUSTRIES LTD., BALASORE	M/s. Mukesh Agarwal and associates, Advocates
24.	W.P.(C) NO.9499/2023	M/S. SUMITRA MOHAPATRA, BALASORE	M/s. Chittaranjan Das and associates, Advocates
25.	W.P.(C) NO.9525/2023	M/S. PADMALAVA GOCHHAYAT, CUTTACK	M/s. Bhabani prasad Mohanty and associates, Advocates
26.	W.P.(C) NO.9531/2023		
27.	W.P.(C) NO.9533/2023		
28.	W.P.(C) NO.9548/2023	M/S. JIMENDRA KUMAR BEHERA	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
29.	W.P.(C) NO.9658/2023	M/S. PRATAP KUMAR PRADHAN	
30.	W.P.(C) NO.10008/2023	M/S. ARATI CONSTRUCTION, KENDUJHAR	M/s. Pranaya kishore Harichandan and associates, Advocates
31.	W.P.(C) NO.10096/2023	SASMITA MOHAPATRA	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
32.	W.P.(C) NO.10357/2023	M/S. ATUL KUMAR JENA, BHADRAK	M/s. Rudra Prasad Kar Senior Advocate and associates, Advocates
33.	W.P.(C) NO.10587/2023	M/S LAXMAN BARIK	M/s. Jagabandhu Sahoo, Senior Advocate and associates, Advocates
34.	W.P.(C) NO.10697/2023	FAKIR MOHAN SAMANTASINGHAR	
35.	W.P.(C) NO.11359/2023	RAGHUNATH MARANDI	M/s. Bijay Panda and associates, Advocates

36.	W.P.(C) NO.11671/2023	ANASUYA NAYAK	M/s. Bhabani Prasad Mohanty and associates, Advocates
37.	W.P.(C) NO.11708/2023	DEBASIS MISHRA	M/s. Bijay Panda and associates, Advocates
38.	W.P.(C) NO.11811/2023	MANJULATA NAYAK	M/s. Bhabani Prasad Mohanty and associates, Advocates
39.	W.P.(C) NO.11820/2023	BISIKESHAN BEHERA	M/s. Bijay Panda and associates, Advocates
40.	W.P.(C) NO.11876/2023	RAJESH KUMAR GHADAI	M/s. Anjan Kumar Biswal and associates, Advocates
41.	W.P.(C) NO.12144/2023	M/S SHREEMA PANI PANCHAYAT KADALIPALI, SONEPUR	M/s. Chittaranjan Das and associates, Advocates
42.	W.P.(C) NO.12451/2023	M/S. NARAYAN TANTI	M/s. Bhabani Prasad Mohanty and associates, Advocates
43.	W.P.(C) NO.12613/2023	SANTOSH KUMAR PATRA	M/s. Rabindra Nath Pal and associates, Advocates
44.	W.P.(C) NO.12650/2023	TARUN MOHANTY	M/s. P. C. Nayak and associates, Advocates
45.	W.P.(C) NO.12784/2023	M/S SUNDAR PRAVAT DAS	M/s. Sudhansu Kumar Das and associates, Advocates
46.	W.P.(C) NO.13115/2023	M/S NUTANSTEELEX, CUTTACK	M/s. Prakash Kumar Jena and associates, Advocates
47.	W.P.(C) NO.13248/2023	ARUN KUMAR SAHOO	M/s. Bijay Panda and associates, Advocates
48.	W.P.(C) NO.13326/2023	M/S NILAMADHABA ENTERPRISES, KEONJHAR	M/s. Prakash Kumar Jena and associates, Advocates
49.	W.P.(C) NO.13379/2023	PRAVAKAR BEHERA	
50.	W.P.(C) NO.13382/2023	ANANTA KUMAR SENAPATI	M/s. Bhabani Prasad Mohanty and associates, Advocates
51.	W.P.(C) NO.13386/2023	SUBRATA BEHERA	
52.	W.P.(C) NO.13395/2023	TUSHARKANT SAMANTARAY	M/s. Bijay Panda and associates, Advocates
53.	W.P.(C) NO.14402/2023	RANJITA SWAIN	M/s. Bhabani Prasad Mohanty and associates, Advocates
54.	W.P.(C) NO.14495/2023	CHIRANJEEV SAMAL	M/s. Pranaya kishore Harichandan
55.	W.P.(C) NO.14512/2023	CHIRANJEEV SAMAL	and associates, Advocates

56.	W.P.(C) NO.14655/2023	M/S. SAYAMA TADINGI, RAYAGADA	Mr. Mukesh Agarwal, Advocate
57.	W.P.(C) NO.14939/2023	M/S. IDI INFRA PVT. LTD.,JAJPUR	M/s. Sidhant Kumar Jena and associates, Advocates
58.	W.P.(C) NO.15044/2023	JITENDRA NATH SAHU	
59.	W.P.(C) NO.15051/2023	PRAVAKAR BEHERA	M/s. Bhabani Prasad Mohanty and associates, Advocates
60.	W.P.(C) NO.15244/2023	NALINIKANTA BARIK	
61.	W.P.(C) NO.15304/2023	M/S. SUSHANTA KUMAR PRADHAN	
62.	W.P.(C) NO.15309/2023	M/S.SANJEEV CASHEW PROCESSING, CUTTACK	M/s. Umesh Chandra Behura and associates, Advocates
63.	W.P.(C) NO.15315/2023	M/S.MAA SARALA ELECTRONICS, CUTTACK	
64.	W.P.(C) NO.15815/2023	JITENDRA BISWAL	M/s. Prabodha chandra Nayak and associates, Advocates
65.	W.P.(C) NO.15828/2023	MEENA KEDIA	M/s. Bijay Panda and associates, Advocates
66.	W.P.(C) NO.15842/2023	PRAFULLA KUMAR SAHOO	M/s. Anjan kumar biswal R.r.pradhan, and associates, Advocates
67.	W.P.(C) NO.15872/2023	M/S. SRIKANTA KUMAR SAHOO	M/s. Laxmi Narayan Sahoo and associates, Advocates
68.	W.P.(C) NO.16473/2023	M/S. ENVIRON SOLAR PVT. LTD. BALASORE	M/s. Bhabani Prasad Mohanty and associates, Advocates
69.	W.P.(C) NO.16623/2023	PRASANNA KUMAR PAIKARAY	
70.	W.P.(C) NO.16632/2023	SUBASH CHANDRA NAYAK	M/s. Rabindra Nath Pal and associates, Advocates
71.	W.P.(C) NO.17009/2023	M/S AJAYA PHARMACEUTICAL, PURI	Mr. Ramesh Chandra Jena, Advocate
72.	W.P.(C) NO.17094/2023	GANESH CHANDRA PANDA	Mr. Mohit Agarwal, Advocate
73.	W.P.(C) NO.17450/2023	JAGADISH KUMAR BISWAL	M/s. Anjan Kumar Biswal and associates, Advocates

74.	W.P.(C) NO.17531/2023	TATA NARESH BISOI	
75.	W.P.(C) NO.17534/2023	PRABHAT KUMAR SAHU	
76.	W.P.(C) NO.17538/2023	AJIT KUMAR PANDA	
77.	W.P.(C) NO.17540/2023	MADHUSUDAN ACHARJYA	
78.	W.P.(C) NO.17544/2023	TATA NARESH BISOI	M/s. Bhabani Prasad Mohanty and associates, Advocates
79.	W.P.(C) NO.17546/2023	JYOTIRMAYEE PATTANAİK	
80.	W.P.(C) NO.17550/2023	KRUSHNA PRADHAN	
81.	W.P.(C) NO.17552/2023	DAMODAR PATNAİK	
82.	W.P.(C) NO.17555/2023	PRABHAT KUMAR SAHU	
83.	W.P.(C) NO.17559/2023	ISWAR SAMAL	
84.	W.P.(C) NO.17562/2023	BHAGABAN KHARA	
85.	W.P.(C) NO.17636/2023	M/S HIMANSHU SEKHAR PRADHAN, PURI	M/s. Kananbala Roy Choudhury and associates, Advocates
86.	W.P.(C) NO.17712/2023	M/S DEBASIS RAUTARAY, KHORDHA	Mr. Subash Chandra Sahoo, Advocate
87.	W.P.(C) NO.17747/2023	ARABINDA BISOI	
88.	W.P.(C) NO.17750/2023	PADMANABHA DANGRI	
89.	W.P.(C) NO.17763/2023	M/S PANKAJ ENTERPRISES, CUTTACK	M/s. Bhabani Prasad Mohanty and associates, Advocates
90.	W.P.(C) NO.17768/2023	SUJATA PATNAİK	
91.	W.P.(C) NO.17779/2023	M/S RABI HABİKA @ HABİKA RABI, KORAPUT	
92.	W.P.(C) NO.17914/2023	M/S. ROUT ENTERPRISES	M/s. Jiban Jyoti Pradhan and associates, Advocates

93.	W.P.(C) NO.17962/2023	MILAN KUMAR DAS	M/s. Kananbala Roy Choudhury and associates, Advocates
94.	W.P.(C) NO.17987/2023	SAMIR KUMAR JATANIA @ SAMIR JATANIA	M/s. Bhabani Prasad Mohanty and associates, Advocates
95.	W.P.(C) NO.18134/2023	AJIT KUMAR PANDA	
96.	W.P.(C) NO.18139/2023	SANJAY NAYAK	
97.	W.P.(C) NO.18142/2023	KRUSHNA PRADHAN	
98.	W.P.(C) NO.18145/2023	HOTEL IMPERIAL INN, KORAPUT	M/s. Jagamohan Pattanaik and associates, Advocates
99.	W.P.(C) NO.18146/2023	DAMODAR PATNAIK	M/s. Bhabani Prasad Mohanty and associates, Advocates
100.	W.P.(C) NO.18226/2023	M/S.RABINDRA MOHANTY	M/s. Upasana Bal and associates, Advocates
101.	W.P.(C) NO.18231/2023	SAROJ KUMAR SINGH	
102.	W.P.(C) NO.18316/2023	AJIT NANDA	M/s. Prabodha chandra Nayak and associates, Advocates
103.	W.P.(C) NO.18321/2023	BISWANATH NAYAK	
104.	W.P.(C) NO.18473/2023	RABINDRA TUDU	M/s. Kananbala Roy Choudhury and associates, Advocates
105.	W.P.(C) NO.18479/2023	MAA MANGALA PANIPANCHAYAT, BALASORE	
106.	W.P.(C) NO.18749/2023	TAJUDDIN KHAN	M/s. Jagamohan Pattanaik and associates, Advocates
107.	W.P.(C) NO.18971/2023	M/S. KARUNAKARA KANSA BEHERA	M/s. Rudra Prasad Kar Senior Advocate and associates, Advocates
108.	W.P.(C) NO.19348/2023	M/S SUJAYA KUMAR SINHA, CUTTACK	M/s. Sandeep Kumar Jena and associates, Advocates
109.	W.P.(C) NO.19380/2023	M/S PRABHAT DALASINGHARAY, KHORDHA	M/s. Kananbala Roy Choudhury and associates, Advocates
110.	W.P.(C) NO.19514/2023	M/S. RAKESH CHANDRA PRADHAN	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
111.	W.P.(C) NO.19582/2023	M/S. RABINDRA ROUT	
112.	W.P.(C) NO.19597/2023	M/S. RAMESH CHANDRA PRADHAN, NAYAGARH	

113.	W.P.(C) NO.19794/2023	M/S. ROOP CATERERS, BBSR	M/s. Mukesh Panda and associates, Advocates
114.	W.P.(C) NO.19838/2023	JEEBAN CHANDRA SAHU	M/s. Kananbala Roy Choudhury and associates, Advocates
115.	W.P.(C) NO.19885/2023	M/S. SRI ANNAPURNA TEXTILES, GANJAM	M/s. Rudra Prasad Kar Senior Advocate and associates, Advocates
116.	W.P.(C) NO.19951/2023	M/S BISWAL SALES, JAJPUR	M/s. Asit Kumar Dash and associates, Advocates
117.	W.P.(C) NO.19953/2023	M/S HOMECARE FOODS, BBSR	
118.	W.P.(C) NO.20190/2023	BHAGABAN KHARA	M/s. Bhabani Prasad Mohanty and associates, Advocates
119.	W.P.(C) NO.20191/2023	ARABINDA BISOI	
120.	W.P.(C) NO.20197/2023	M/S RABI HABIKA @ HABIKA RABI	
121.	W.P.(C) NO.20201/2023	RAGHUPATI BISOI	
122.	W.P.(C) NO.20211/2023	MADHUSUDAN ACHARJYA	
123.	W.P.(C) NO.20217/2023	TATA NARESH BISOI	
124.	W.P.(C) NO.20230/2023	SUSHREE SANGEETA SWAIN, KORAPUT	M/s. Sidhant Dwibedi and associates, Advocates
125.	W.P.(C) NO.20270/2023	M/S MAHESWARI PRASAD GANGDEB, DEOGARH	M/s. Bhabani Prasad Mohanty and associates, Advocates
126.	W.P.(C) NO.20302/2023	M/S. SURABHI ELECTRICALS, SAMBALPUR	Ms. Zenish Mary Wallace Advocates
127.	W.P.(C) NO.20330/2023	BISWOJIT PANDA	M/s. Prabodha Chandra Nayak and associates, Advocates
128.	W.P.(C) NO.20331/2023	ABHIJIT NAYAK	
129.	W.P.(C) NO.20360/2023	M/S. SUJATA HOTEL PVT. LTD., PURI	Mr. Abhishek Dash, Advocate
130.	W.P.(C) NO.20361/2023	AMRIT RANJAN NAYAK	
131.	W.P.(C) NO.20362/2023	RANAJIT NAYAK	
132.	W.P.(C) NO.20363/2023	RANJU LATA NAYAK	
133.	W.P.(C) NO.20364/2023	KARTIK MALLICK	

134.	W.P.(C) NO.20424/2023	M/S. LAXMI NARAYAN ENTERPRISERS, CUTTACK	Ms. Zenish Mary Wallace Advocate
135.	W.P.(C) NO.20766/2023	AJAYA KUMAR NAYAK	M/s. Umesh Chandra Behura and associates, Advocates
136.	W.P.(C) NO.20768/2023	M/S.NKS CONSTRUCTION AND ENGINEERS PVT. LTD.,PARADEEP	M/s. Sourav Suman Bhuyan and associates, Advocates
137.	W.P.(C) NO.20811/2023	VINAYAK AUTOMOBILES, KHORDHA	M/s. Jagabandhu Sahoo, Senior Advocate and associates, Advocates
138.	W.P.(C) NO.21034/2023	M/S.PADMANAV KHUNTIA	M/s.Mukesh Panda, and associates, Advocates
139.	W.P.(C) NO.21165/2023	M/S. R.K. ASSOCIATES AND HOTELIERS PVT. LTD., BBSR	
140.	W.P.(C) NO.21232/2023	SATYANARAYAN DAS	
141.	W.P.(C) NO.21233/2023	JAGABANDHU PUHAN	M/s. Anjan Kumar Biswal and associates, Advocates
142.	W.P.(C) NO.21234/2023	SUDHIR KUMAR MUDULI	
143.	W.P.(C) NO.21257/2023	M/S.PADMANAV KHUNTIA	M/s. Jagabandhu Sahoo, Senior Advocate and associates, Advocates
144.	W.P.(C) NO.21258/2023	M/S. MUKESH BISWAL, KORAPUT	
145.	W.P.(C) NO.21561/2023	M/S. NISHAKAR NAYAK, JAGATSINGHPUR	Ms. Zenish Mary Wallace Advocate
146.	W.P.(C) NO.21660/2023	SMRUTI RANJAN SENAPATI	M/s. Prabodha Chandra Nayak and associates, Advocates
147.	W.P.(C) NO.21765/2023	UPENDRA NATH SAHU	M/s. Sangram Keshari Burma and associates, Advocates
148.	W.P.(C) NO.21781/2023	DINESH KUMAR PRADHAN	M/s. Bhabani Prasad Mohanty and associates, Advocates
149.	W.P.(C) NO.22098/2023	M/S. NEELACHAL UDYOG	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
150.	W.P.(C) NO.22395/2023	BANAMALI MAHARANA	
151.	W.P.(C) NO.22769/2023	M/S SAHU CONSTRUCTIONS, RAYAGADA	M/s. Kananbala Roy Choudhury and associates, Advocates



152.	W.P.(C) NO.23049/2023	KISHORE KUMAR PARIDA	M/s. Prabodha chandra Nayak and associates, Advocates
153.	W.P.(C) NO.23054/2023	AJIT KUMAR BISWAL	M/s. Bhabani Prasad Mohanty and associates, Advocates
154.	W.P.(C) NO.23056/2023	SANKARSAN PRADHAN	
155.	W.P.(C) NO.23057/2023	JAYANTI ROUT	
156.	W.P.(C) NO.23097/2023	M/S CHITTARANJAN ROUT, CUTTACK	
157.	W.P.(C) NO.23603/2023	M/s. SANJUKTA RATH	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
158.	W.P.(C) NO.23870/2023	JAMINI KANTA ROUT	M/s. Anjan Kumar Biswal and associates, Advocates
159.	W.P.(C) NO.23904/2023	TATA NARESH BISOI	M/s. Bhabani Prasad Mohanty and associates, Advocates
160.	W.P.(C) NO.23950/2023	M/S SUMANTA KUMAR BISWAL	M/s. Upasana Bal and associates, Advocates
161.	W.P.(C) NO.24169/2023	M/S. MAHAVIR INFRA DEVELOPERS PVT. LTD., BBSR	M/s. Kananbala Roy Choudhury and associates, Advocates
162.	W.P.(C) NO.24174/2023	M/S MAHAVIR INFRA DEVELOPERS PVT. LTD., BBSR	
163.	W.P.(C) NO.24186/2023	SANJOY KUMAR GIRI @ SANJAY KUMAR GIRI	M/s. Bhabani Prasad Mohanty and associates, Advocates
164.	W.P.(C) NO.24190/2023	BINDUBALA SENAPATI	
165.	W.P.(C) NO.24193/2023	MAMINA GIRI	
166.	W.P.(C) NO.24243/2023	SEKH AMINUR ISLAM	M/s. Purna Chandra Moharana and associates, Advocates
167.	W.P.(C) NO.24245/2023		
168.	W.P.(C) NO.24247/2023		
169.	W.P.(C) NO.24291/2023	MAMINA GIRI	M/s. Bhabani Prasad Mohanty and associates, Advocates
170.	W.P.(C) NO.24318/2023	M/S. ALUMINIUM AND STEEL AGENCY, BBSR	M/s. Kananbala Roy Choudhury and associates, Advocates
171.	W.P.(C) NO.24387/2023	M/S S.C.VARGHESE AND CO., ROURKELA	M/s. Soumendra Pattanaik and associates, Advocates

172.	W.P.(C) NO.24710/2023	CHINMAYA PANDA	M/s. Kananbala Roy Choudhury and associates, Advocates
173.	W.P.(C) NO.24852/2023	M/S. RELIABLE ENGINEERING CO., SAMBALPUR	M/s. Itishree Tripathy and associates, Advocates
174.	W.P.(C) NO.24917/2023	DHARITRI BEHURA	
175.	W.P.(C) NO.24919/2023	SUJIT KUMAR MAJHI	M/s. Anjan Kumar Biswal and associates, Advocates
176.	W.P.(C) NO.24920/2023	DHARITRI BEHURA	
177.	W.P.(C) NO.24936/2023	M/S. SRIRAM AND COMPANY, BERHAMPUR	M/s. Sandeep Kumar Jena and associates, Advocates
178.	W.P.(C) NO.24969/2023	SIBURAM PRASAD MALLICK	M/s. Ashok pd. Mishra and associates, Advocates
179.	W.P.(C) NO.25096/2023	KRUSHNA MOHAN DUTTA	M/s. Anjan Kumar Biswal and associates, Advocates
180.	W.P.(C) NO.25141/2023	M/S R.K. TRADERS, BOLANGIR	M/s. Prabodha Chandra Nayak and associates, Advocates
181.	W.P.(C) NO.25257/2023	SANJAYA KUMAR SWAIN	M/s. Adhiraj Mohanty and associates, Advocates
182.	W.P.(C) NO.25294/2023	SANTOSH KUMAR LENKA	M/s. Sanjay Kumar Kar and associates, Advocates
183.	W.P.(C) NO.25352/2023	KARTIK CHANDRA SWAIN	
184.	W.P.(C) NO.25356/2023	M/S MAHAVIR INFRA DEVELOPERS PVT. LTD., BBSR	M/s. Kananbala Roy Choudhury and associates, Advocates
185.	W.P.(C) NO.25641/2023	ANANDA KUMAR PADHY	M/s. Prabodha Chandra Nayak and associates, Advocates
186.	W.P.(C) NO.25758/2023	MADHUSUDAN BEHERA	M/s. Asit Kumar Dash and associates, Advocates
187.	W.P.(C) NO.25784/2023	TAPAN KUMAR DUTTA	M/s. Anjan Kumar Biswal and associates, Advocates
188.	W.P.(C) NO.25814/2023		
189.	W.P.(C) NO.25832/2023	M/S. MAA DURGA ENGINEERING, JAGATSINGHPUR	M/s. Madhab Lal Agarwal and associates, Advocates
190.	W.P.(C) NO.25835/2023	MANORANJAN MUDULI	M/s. Purna Chandra Moharana and associates, Advocates

191.	W.P.(C) NO.26430/2023	M/S. MATA DADHIMATI METALS AND MINERALS, ROURKELA	M/s. Kartik Kurmy and associates, Advocates
192.	W.P.(C) NO.26434/2023	M/S RAMESH BHUE	M/s. Madhab Lal Agarwal and associates, Advocates
193.	W.P.(C) NO.26517/2023	SUSANTA KUMAR MOHAPATRA	
194.	W.P.(C) NO.26520/2023	BENU DHAR ROUT	M/s. Bhabani Prasad Mohanty and associates, Advocates
195.	W.P.(C) NO.26526/2023	JAMI RABINDRA KUMAR	
196.	W.P.(C) NO.26729/2023	BIRANCHI NATH PANIGRAHI	M/s. Sangram Keshari Burma and associates, Advocates
197.	W.P.(C) NO.26731/2023	SANJAYA KUMAR BEHERA	M/s. Abhishek Dash and associates, Advocates
198.	W.P.(C) NO.26737/2023	SUSANTA KUMAR MOHAPATRA	M/s. Bhabani Prasad Mohanty and associates, Advocates
199.	W.P.(C) NO.26813/2023	AKASH GIRI	
200.	W.P.(C) NO.26816/2023	UMESH CHANDRA BARIK	M/s. Prabodha Chandra Nayak and associates, Advocates
201.	W.P.(C) NO.26874/2023	BABULA KUMAR CHOUDHURY	
202.	W.P.(C) NO.26894/2023	M/S RAM KRUSHNA CHATRIYA, KORAPUT	M/s. Subash Chandra Sahoo and associates, Advocates
203.	W.P.(C) NO.27087/2023	M/S CITY SANITARY STORE, BBSR	M/s. Janmejaya Dash and associates, Advocates
204.	W.P.(C) NO.27631/2023	M/S. P.M CONTRACTORS PVT. LTD. BBSR	M/s. Kananbala Roy Choudhury and associates, Advocates
205.	W.P.(C) NO.27726/2023	GHANASHYAM SAHOO	Mr. Ramesh Chandra Jena, Advocate
206.	W.P.(C) NO.28522/2023	PRASANTA KUMAR MOHANTY	M/s. Smita Ranjan Patnaik and associates, Advocates
207.	W.P.(C) NO.28573/2023	M/S. SUBRAT KUMAR SAHU	M/s. Itishree Tripathy and associates, Advocates
208.	W.P.(C) NO.28803/2023	M/S.MAHAVEER ELECTRICALS, KORAPUT	M/s. Nishat Afreen and associates, Advocates
209.	W.P.(C) NO.29691/2023	M/S. SUDARSHAN PRADHAN	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates

210.	W.P.(C) NO.29774/2023	BANDU HANTAL	M/s. Bhabani Prasad Mohanty and associates, Advocates
211.	W.P.(C) NO.29783/2023	SATYAJIT BAUG	
212.	W.P.(C) NO.30584/2023	M/S. CAMARON EXPORTS PVT. LTD., BBSR	M/s. Abhishek Dash and associates, Advocates
213.	W.P.(C) NO.30881/2023	DUSMANTA PATRA	M/s. Kananbala Roy Choudhury and associates, Advocates
214.	W.P.(C) NO.30883/2023	DUSMANTA PATRA	
215.	W.P.(C) NO.31178/2023	M/S. SUSANTA KUMAR ROUT	M/s. Chittaranjan Das and associates, Advocates
216.	W.P.(C) NO.31213/2023	ASISH KUMAR AGRAWALLA	M/s. Aditya Narayan Ray and associates, Advocates
217.	W.P.(C) NO.31332/2023	RATI GOND	M/s. Sangram Keshari Burma and associates, Advocates
218.	W.P.(C) NO.31353/2023	PANCHU SAHOO	M/s. Chittaranjan Das and associates, Advocates
219.	W.P.(C) NO.31443/2023	AJAY KUMAR MISHRA	M/s. Abhishek Dash and associates, Advocates
220.	W.P.(C) NO.31449/2023	M/S. BAMBINO PASTA FOOD INDUSTRIES PVT. LTD., BERHAMPUR	M/s. Asit Kumar Dash and associates, Advocates
221.	W.P.(C) NO.31764/2023	M/S SAROJ KUMAR CHHOTRAY, JAGATSINGHPUR	M/s. Anjan Kumar Jena and associates, Advocates
222.	W.P.(C) NO.31909/2023	KIRAN KANTA PUJARI	
223.	W.P.(C) NO.31917/2023	RANJAN KUMAR SETHY	M/s. Bhabani Prasad Mohanty and associates, Advocates
224.	W.P.(C) NO.31920/2023	KIRAN KANTA PUJARI	
225.	W.P.(C) NO.32023/2023	M/S MSP INFRACON PVT. LTD., BBSR	M/s. Asit Kumar Dash and associates, Advocates
226.	W.P.(C) NO.32047/2023	M/S. LINGARAJ PRADHAN, SUNDARGARH	M/s. Madhab Lal Agarwal and associates, Advocates
227.	W.P.(C) NO.32144/2023	M/S HEMA ENTERPRISES, GAJAPAT	M/s. Adhiraj Mohanty and associates, Advocates

228.	W.P.(C) NO.32645/2023	LILAM KUMAR BADAIK	M/s. Santosh Kumar Mishra and associates, Advocates
229.	W.P.(C) NO.32652/2023	SANDHYA RANI ACHARYA	
230.	W.P.(C) NO.33434/2023	M/S.PATIL CONSTRUCTION AND INFRASTRUCTURE LTD., RAYGADA	M/s. Umesh Chandra Sahoo and associates, Advocates
231.	W.P.(C) NO.33469/2023	M/S RITIKA ISPAT PVT. LTD., SUNDARGARH	M/s. Bhabani Prasad Mohanty and associates, Advocates
232.	W.P.(C) NO.33603/2023	TWISHA EDUCATIONAL PRIVATE LIMITED	Mr. S. Ray, Senior Counsel & Mr. Kshirod Kumar Sahoo and associates, Advocates
233.	W.P.(C) NO.33645/2023	M/S. MUKTA INFOTECH, KEONJHAR	M/s. Madhab Lal Agarwal and associates, Advocates
234.	W.P.(C) NO.33653/2023	CHAMPATI ECO BRICKS, KHURDA	M/s. Debaprasad Mishra and associates, Advocates
235.	W.P.(C) NO.33715/2023	M/S. PCM INFRA PROJECTS PVT. LTD., KHORDHA	M/s. Asit Kumar Dash and associates, Advocates
236.	W.P.(C) NO.34113/2023	DEBASHIS RAUL	M/s. Ashok Kumar Mohanty and associates, Advocates
237.	W.P.(C) NO.34150/2023	M/S BINAY RAY, MALKANGIRI	M/s. Sandeep Kumar Jena and associates, Advocates
238.	W.P.(C) NO.34336/2023	M/S RITIKA ISPAT PVT. LTD., SUNDARGARH	M/s. Bhabani Prasad Mohanty and associates, Advocates
239.	W.P.(C) NO.34376/2023	DEEPAK KUMAR KHATUA	M/s. Prakash Kumar Jena and associates, Advocates
240.	W.P.(C) NO.34641/2023	M/S. LOKANATH TIMBER DEPOT, PURI	M/s. Abhishek Dash and associates, Advocates
241.	W.P.(C) NO.34783/2023	M/S. SANGHAMITRA NANDA, KENDUPADAR	
242.	W.P.(C) NO.34786/2023	M/S. MAMATA NAYAK, KANDHAMAL	M/s. Naresh Chandra Jena and associates, Advocates
243.	W.P.(C) NO.34789/2023	M/S. TAPAS KUMAR MOHANTY, KANDHAMAL	
244.	W.P.(C) No.34449/2023	PADMABATI BIDIKA	M/s. Sangram Keshari Burma and associates, Advocates
245.	W.P.(C) No.34626/2023	M/S. GAURAV MOHANTY	M/s. Daitari Behera and associates, Advocates

-versus-

*Additional State Tax Officer, CT  
& GST, Cuttack*

*Joint Commissioner of State Tax  
(Appeal), CT & GST, Cuttack ....  
and*

*Opposite Parties*

*the Commissioner of CT & GST,  
Cuttack and others*

Mr. Sunil Mishra, Standing Counsel along with  
Mr. Diganta Das, Mr. Sheshadeba Das and Mr. Ananda Das,  
Additional Standing Counsel for CT & GST Department,  
Mr. T. K. Satapathy, Sr. Standing Counsel for CGST, CX & Customs,  
Mr. Avinash Kedia, Jr. Standing Counsel for CGST, CX & Customs  
and  
Mr. P. K. Parhi, DSGI for Union of India

**CORAM:**

**ACTING CHIEF JUSTICE DR. B. R. SARANGI**

**MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER**

**06.11.2023**

**Order No.**

03.

1. These matters are taken up through hybrid mode.
2. Heard learned counsel for the parties.
3. Since the question involved in all the writ petitions is similar, they are taken up together and disposed of by this common order.
4. The petitioners have approached this Court invoking provisions of Articles 226 and 227 of the Constitution of India challenging the first appellate orders, whereby the appeals have been rejected being barred by period stipulated in sub-section (1) read with sub-section (4) of Section 107 of the OGST/CGST Act. It is submitted that as

yet 2<sup>nd</sup> appellate Tribunal has not been constituted; as such they are prevented from availing alternative remedy provided under Section 112 of the said Act.

5. During pendency of these writ petitions, the Ministry of Finance, Department of Revenue (Central Board of Indirect Taxes and Customs) has issued Notification No.53/2023-Central Tax [S.O.4767(E)], dated 2<sup>nd</sup> November 2023, by which it has been notified that taxable persons, who could not file an appeal on or before the 31<sup>st</sup> day of March, 2023 against the order passed under section 73 or 74 of the Central Goods and Services Tax Act, 2017 by the proper officer within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons, shall follow certain special procedure for filing appeals in such cases. The relevant portion of the said Notification reads as under:

“S.O.4767(E)-In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31<sup>st</sup> day of March, 2023 under section 73 or 74 of the said Act (hereinafter referred to as the said order), within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with subsection (1) of Section 107 of the said Act, on or before 31<sup>st</sup> day of January 2024:

**Provided** that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid-

- (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
- (b) a sum equal to twelve and a half per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty percent should have been paid by debiting from the Electronic Cash Ledger.

4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under subsection (1) of Section 107 of the said Act.

5. No appeal under this notification shall be admissible in respect of a demand not involving tax.

6. The provisions of Chapter XIII of the Central Goods and Service Tax Rules, 2017 (12 of 2017), shall mutatis mutandis, apply to an appeal filed under this notification.

सत्यमेव जयते [F. No.CBIC-20001/10/2023-GST]  
(Raghavendra Pal Singh) Director”

6. In view of the aforesaid Notification, the impugned orders, against which the writ petitions are filed, are set aside and the matters are now remanded to the Appellate Authority to proceed with it in accordance with law. As such, by virtue of either of the interim order passed by this Court or in suo motu the Petitioners, who have deposited the entire amount of tax that should be taken into account while deciding the cases on merit and the refund, if any, would be subject to the outcome of the appeal itself.



7. With the above observation and direction, these writ petitions are disposed of.

**(DR. B. R. SARANGI)**  
**ACTING CHIEF JUSTICE**

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

*M. Panda*

