

06. 29.03.2019

Heard Mr. B. Dash, learned counsel for the petitioner-O.S.F.C. and Mr. B. Sharma learned counsel for the opposite parties.

2. By way of this writ petition, the petitioner has challenged the order 11.11.1997, 22.06.1998 and 29.06.1998 under Annexures-4, 8 and 9, respectively issued by the opposite party nos.3 and 2.

3. We have perused the record in detail. During course of hearing, we found that the application made under Section 10 of O.M.V.T. Act 1975 along with Form No. 'H' was rejected by the authority, which was admitted by the petitioner before the authority vide the order dated 22.06.1998, passed by Tax Recovery Officer, Ganjam, Chatrapur-opposite party no.2 in C.C. No.03 of 1998. For ready reference, the relevant portion of the said order dated 20.06.1998 at page-5 is quoted hereunder:

"The B.M. admitted that he has received rejection order of Off-road intimation but he remains silent over the rejection order.xxx."

4. In such background, learned counsel for the petitioner prays for liberty to file appeal against such rejection order.

5. In that view of the matter, we are of considered view that it will not be appropriate to answer the reference.

6. Since the petitioner wants to file appeal before the appropriate authority, this writ petition stands disposed of with a direction that if the petitioner approaches the

authority by filing an appeal along with an application for condonation of delay within a period of four weeks from today, the concerned authority shall take into consideration all the contentions raised by the petitioner. While considering the prayer for condonation of delay, the authority shall keep in mind the period of pendency of this writ petition, i.e. from 21.10.1998 till today, for condoning the delay.

7. The original documents filed by the petitioner if any may be returned after substituting attested photo copies thereof.

Urgent certified copy of this order be granted on proper application.

All connected Misc. Cases/I.As, if any, are accordingly disposed of.

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(**K.S. Jhaveri**)
Chief Justice

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(**Dr. A.K. Rath**)
Judge

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(**Biswajit Mohanty**)
Judge