IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.2809 of 2022

Ramakanta Pradhan Petitioner

Mr. S.K. Behera, Advocate

-versus-

State of Odisha & Others

.... *Opposite Parties* Mr. Debakanta Mohanty, AGA

CORAM: THE CHIEF JUSTICE JUSTICE M. S. RAMAN

ORDER 30.11.2022

Order No.

- 1. Against the impugned demand under Annexure-1, an appeal is maintainable before the Excise Commissioner under Rule-252 of the Odisha Excise Rules, 2017.
 - 2. Permitting the petitioner to avail of such remedy in accordance with law, this writ petition is disposed of.
 - 3. It is open to the petitioner to urge all the points raised in the present writ petition in the appeal before the Excise Commissioner.

(Dr. S. Muralidhar) Chief Justice

(M. S. Raman) Judge