

ITEM NO.22

COURT NO.11

SECTION XI-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No. 20880/2025

[Arising out of impugned final judgment and order dated 24-04-2025 in WPC No. 3981/2025 passed by the High Court of Orissa at Cuttack]

M/S TRIVENI ENGINEERS

PETITIONER(S)

VERSUS

ASSESSING AUTHORITY,
 CT AND GST CIRCLE, BARBIL & ORS.

RESPONDENT(S)

(IA No. 180329/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 180328/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 04-08-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL
 HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. Wills Mathews, Adv.
 Mr. Paul John Edison, Adv.
 Mr. Dhanesh M Nair, Adv.
 Ms. S Soorya Gayathry, Adv.
 Mr. Subhasis, Adv.
 Ms. Riya Thomas, Adv.
 Mr. Rakesh Garg, Adv.
 Mr. Ashish Gopal Garg, Adv.
 Ms. Shweta Garg, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
 O R D E R

1. The Statutory Appeal before the Additional Commissioner, CT & GST, was dismissed as not maintainable as the petitioner fail to deposit 20% of the tax demanded, which is pre-condition for maintaining such an appeal. The Revision against

the said order was also dismissed and so was the Writ Petition.

2. We find no error or illegality in dismissing the appeal for non payment of 20% of the tax demanded.

3. The present petition is, accordingly, dismissed.

4. However, the petitioner is at liberty to explore other alternative legal remedies that may be available to it in law.

5. Pending application(s), if any, shall stand disposed of.

(SNEHA DAS)
SENIOR PERSONAL ASSISTANT

(NIDHI MATHUR)
COURT MASTER (NSH)



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.3981 of 2025

M/s. Triveni Engineers

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Petitioner

Mr. Ajit Kumar Ray, Advocate

-versus-

***Assessing Authority, CT & GST
Circle, Barbil and others***

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Opposite Parties

Mr. Sunil Mishra, Standing Counsel for CT & GST
Organisation

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

24.04.2025

Order No.

01. This matter is taken up through Hybrid mode.
2. The order dated 17.01.2025 passed by the Commissioner of Sales Tax in disposing of the revision petition against the order of rejection of appeal as the condition for pre-deposit of 20% of the disputed tax/demand has not been complied with.
3. The attention of this Court is drawn to Section 16(4) of the Odisha Entry Tax Act, 1999 which provides that appeal against an order of assessment shall not be entertained by the Appellate Authority, unless it is accompanied by satisfactory proof of payment of admitted tax in full and 20% of the tax or interest or both, in dispute.



4. Once the statute has put a condition for entertainability of an appeal as condition precedent, such appeal in absence of the compliance thereof is not liable to be entertained by the Appellate Authority. The word “entertained” has to be construed in a more pragmatic manner and should not be used zealously to secure the dismissal. Unless that deposit mandated under the said provision is made, the appeal would remain a dead letter and shall not be entertained by the Authority. The contention of the appellant that they may be permitted to deposit 10% of the disputed tax demand. We do not find any reference of the said numerical word but for the *sine qua none* to make the appeal entertainable appellant is to deposit 20% of the disputed tax or interest or both. The Court cannot pass an order which *per se* is contrary to the statutory provisions. The Court can neither rewrite the statute nor to incorporate any word into the statutory provisions. When the language used therein is unambiguous and conveys the laudable message, it does not call for any further interpretation to be made in this regard.

5. It is manifest from Section 16 (4) of the Odisha Entry Tax Act that 20% of the tax or interest or both in dispute should be deposited so that appeal can be entertained by the Authority and, therefore, the contention that the writ petitioner should be permitted to deposit 10% thereof is unsustainable.

6. Considering the spirit of the statutory provision, we permit the writ petitioner to deposit 20% of the disputed tax or interest or both before the Appellate Authority within three weeks from today and in



the event of such deposit, the Appellate Authority shall entertain the said appeal and may pass an appropriate order as permissible in law.

7. With the aforesaid observation and direction, the writ petition stands disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini