



**IN THE HIGH COURT OF ORISSA AT CUTTACK**  
**W.P.(C) No.18062 of 2026**

***M/s. Tata Play Limited (formerly  
known as Tata Sky Limited) ....***

***Petitioner***

*Mr. Asok Mohanty, Senior Advocate  
assisted by Mr. Mukesh Panda, Advocate  
-versus-*

***1. State of Odisha  
2. Commissioner of  
Commercial Tax & GST,  
District-Cuttack  
3. Joint Commissioner of Sales  
Tax, CT & GST Circle, ....  
Bhubaneswar-II, District-  
Khordha***

***Opp. Parties***

*Mr. Sunil Mishra, Standing Counsel,  
CT and GST,*

**CORAM:**

**HON'BLE MISS JUSTICE SAVITRI RATHO**

**HON'BLE MR. JUSTICE V. NARASINGH**

**ORDER**

**Order  
No.**

**12.06.2026**

**W.P.(C) No. 18062 of 2026**

**&**

**I.A. No. 10934 of 2026**

01.

(Through virtual mode)

1. The Petitioner-assessee has approached this Court assailing rejection of his prayer for stay of demand of disputed tax, interest and penalty under the Entry Tax Act by the Commissioner of



Sales Tax, Opposite Party No.2 in Revision Case No.BBSR-II-12/E/2025-26 pending disposal of the second appeal by the Odisha Sales Tax Tribunal.

2. It is the submission of the learned Senior Advocate, Mr. Asok Mohanty assisted by Mr. Mukesh Panda, learned counsel that the impugned order rejecting the prayer for stay realization of the tax, interest and penalty would cause serious prejudice to the Petitioner virtually rendering the second appeal pending before the learned Tribunal infructuous.

3. The learned Standing Counsel, CT and GST, Mr. Sunil Mishra submits that the Petitioner does not have a prima facie case and referring to the impugned order passed by the Commissioner during pendency of the second appeal submits that in the light of the same, the Petitioner is not entitled to any reliefs and the W.P.(C) is liable to be rejected.

4. This Court perused the orders as well as the demand notice under Orissa Entry Tax Act, 1999 at page 82 of the brief. The same reads as under:-

*“Please take notice that for the period 01.04.2012 to*



31.03.2014 a sum of Rs.66,66,047/-(Rupees Sixty Six Lakhs Sixty Six Thousand and Forty Seven) only has been determined as the dues payable by you under the Orissa Entry Tax Act, 1999 as per the details below:-

<b>Date of Order</b>	<b>Tax Period</b>			<b>Amount</b>
31.08.2021	01.04.2012 to 31.03.2014	Tax Penalty U/s 9 (C) (5)	:	Rs.08,83,002/-
		Interest payable u/s 7 (5)	:	Rs.39,57,436/- Rs. 18,45,609/-
		<b>Total</b>	<b>:</b>	<b>Rs.66,66,047/-</b>

**(Rupees Sixty Six Lakhs Sixty Six Thousand and Forty Seven) only**

2. You are required to pay the above amount into Government Treasury/ Account by within thirty days from the date of receipt by you of this notice and produce the proof of payment failing which the said amount of Total- **Rs.66,66,047/- (Rupees Sixty Six Lakhs Sixty Six Thousand and Forty Seven) only** will be recoverable from you as an arrear of public demand, or in accordance with the provision contained in [the schedule E to the Orissa value Added Tax Act, 2004] in addition to the penalty as laid down under Section 11 of the Orissa Entry Tax Act, 1999.”

5. Since the matter is pending before the Tribunal, this Court refrains from making any observation regarding the merits of the matter.

6. Considering the rival submissions, in the light of the materials on record and on a conjoint reading of Section 7 (5) of the Orissa Entry Tax Act read with Section 16 (4) thereof, this



Court is persuaded to hold that interest of justice would be subserved, if the Petitioner is directed to pay the amount of Rs.8,63,002/- towards tax and interest by fixation of installments.

Accordingly, it is directed that the Petitioner shall pay the tax as well as interest in three equal installments. First of which shall fall due on 30.06.2026. The second by 15.07.2026 and the third by 30.07.2026.

Before quantification of such installments, the Revenue Authorities shall take into account the assertion of the Petitioner of payments made towards tax and interest placing reliance on Annexures-9 to 11 of the writ petition.

On such deposit, the realization of penalty shall remain stayed till disposal of the second appeal by the tribunal.

7. It is stated at the Bar that the Single Bench of the Tribunal is in seisin of the second appeal. The Tribunal is requested to dispose of the second appeal expeditiously, preferably by the end of August, 2026.

It is needless to state that the parties shall cooperate with



the Tribunal in disposal of the second appeal within the time stipulated.

8. The writ petition along with the I.A. are accordingly disposed of.

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

***(Savitri Ratho)***  
***Vacation Judge***

***(V. Narasingh)***  
***Vacation Judge***

*puspa*