IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.3461 of 2026

M/s. Epic Concessions 3 Private Limited .... ***Petitioner***

Mr. Anup Narayan Mohanty, Advocate

-versus-

The Commissioner, CGST and Central Excise, Rourkela Commissionerate and others .... ***Opposite Parties***

Mr. Bismay Ananda Prusty,
Senior Standing Counsel

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER
26.03.2026

Order No.

02. ***1.*** Challenge in this writ petition is laid to an Order-in-Appeal (for short "OiA") dated 26th August, 2025 passed by the Commissioner (Appeals), GST, Central Excise and Customs, Bhubaneswar under Annexure-6.

2. The present petitioner, being a Construction Company incorporated under the Companies Act, is engaged in providing services to various Government and Non-Government Authorities. For the purpose of execution of works contract inside the State of Odisha, it got registered under the Central Goods and Services Tax Act, 2017 / Odisha Goods and Services Tax Act, 2017 (Collectively, "the GST Act") bearing GSTIN-21AAACL7617D1Z0 disclosing its principal place of business in the State of Odisha.

3. The Order-in-Original dated 25th April, 2024 passed under Section 73 of the GST Act for the financial years 2018-19, 2019-20 and 2020-21 was challenged by way of statutory appeal under Section 107 of the GST Act on 23rd July, 2024, which came to be disposed of by Order dated 26th August, 2025.

4. Sri Anup Narayan Mohanty, learned counsel appearing for the petitioner submitted that without ensuring service of notice of personal hearing either through physical mode or *via* e-mail or GSTIN portal the authority has proceeded to dispose of the appeal causing serious prejudice. However, on receipt of the impugned order dated 26th August, 2025 *via* e-mail on 31st October, 2025, the petitioner approached this Court by way of filing the present writ petition.

4.1. It is contended that as the petitioner was deprived of placing his case on merit and the appeal preferred by it got decided *ex parte* there has been flagrant violation of principles of natural justice.

5. Sri Bismay Ananda Prusty, learned Senior Standing Counsel, referring to the OiA submitted that the Authority appears to have extended the opportunity of hearing on different dates, *viz.*, 3rd December, 2024, 20th December, 2024, 2nd April, 2025, 23rd April, 2025, 11th June, 2025 and 3rd July, 2025; nonetheless, the Authority concerned remained *bona fide* that the notices so issued indicating dates of hearing were served on the petitioner. On instruction, he further submitted that certain intimations were issued to the petitioner indicating the dates of hearing by speed post, but on verification of record it could be noticed now that certain documents were returned and one of such intimations is not traceable whether in fact the notice was served on the petitioner. He fairly submitted that one opportunity can be granted to the petitioner for hearing before the Appellate Authority if the impugned order is set aside.

6. Heard learned counsel appearing for the Petitioner and learned Senior Standing Counsel appearing for the Opposite Parties.

7. As it appears from paragraph-4.1 of the OiA that the petitioner was extended opportunities of hearing with a conceived notion that intimations regarding dates of hearing were served on the noticee.

8. Taking into considerations of the submission of the learned Senior Standing Counsel that it could not be ascertained from the record whether certain intimations were, in fact, served on the petitioner, this Court, without delving much into such disputed questions, feels it apposite to set aside the Order-in-Appeal dated 26th August, 2025 passed by the Commissioner (Appeals), GST, Central Excise and Customs, Bhubaneswar, and directed the appeal to be restored to file. The matter is remitted to the appellate authority concerned for fresh adjudication. The appellate authority concerned is required to pass appropriate order after affording opportunity of hearing on merit afresh.

9. Since the contention of the petitioner that it did not receive any notice of hearing is acceded to, it is thus necessary to direct the petitioner to appear before the appellate authority along with a copy of this order on 9th April, 2026 to receive further instruction in the matter. The appellate authority shall proceed to hear the appeal on the same day or fix a suitable date for hearing of the appeal as per his convenience. It is further directed that the appellate authority shall conclude the hearing of appeal and pass reasoned order within a period of three months from date of such appearance of the petitioner.

9.1. Needless to say that the petitioner shall cooperate with the authority concerned and participate in the proceeding without seeking unnecessary adjournments.

10. With the aforesaid observation and direction, this writ petition stands disposed of. As a result of the disposal of the writ petition, all pending Interlocutory Applications, if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS