



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.3051 of 2025

**M/s. Jagdish Prasad Agarwalla &
Co., Dhenkanal**

....

Petitioner

Represented by Adv.–
Mr. R.P. Kar, Senior Advocate

-Versus-

**The Commissioner CT & GST,
Odisha, Cuttack and another**

....

Opposite Parties

Represented by Adv.–
Mr. Sunil Mishra, Standing Counsel

**CORAM:
HON'BLE THE CHIEF JUSTICE
AND
HON'BLE MR. JUSTICE ARINDAM SINHA**

Order No.

**ORDER
26.03.2025**

- 01.** **1.** Mr. Kar, learned senior advocate appears on behalf of petitioner and submits, under challenge is order dated 11th September, 2024 rejecting his client's application for rectification. He draws attention to assessment order dated 20th December, 2023 in Form GST DRC-07. He demonstrates from the brief facts of the case that there stood pointed out excess input tax credit of Central Goods and Services Tax claimed at Rs.25,718.05.



2. He submits, his client disclosed in the rectification application by Form GSTR-9, the relevant return. In it stood clearly indicated reversal of Rs.25,600.86. The authority, however, required further documents not intimated to his client. Instead of giving opportunity, his client's rectification application stood rejected.

3. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of revenue and relies on sections 155 and 161 in Odisha Goods and Services Tax Act, 2017. He submits, burden of proof lies with petitioner to disclose all documents. Mr. Kar submits, the annual return in Form GSTR-9 was, according to his client, the document necessary to demonstrate the reversal. He reiterates, further document, if necessary, ought to have been called for.

4. Impugned order is set aside and quashed. Petitioner will communicate certified copy of this order to opposite party no.2 by 9th April, 2025 and obtain requisition from said opposite party regarding documents to be produced. The authority, upon the requisitions complied with, will deal with the rectification



application, hereby restored. In event petitioner omits to communicate, impugned order will stand automatically restored.

5. The writ petition is disposed of.

(Harish Tandon)
Chief Justice

(Arindam Sinha)
Judge

M. Panda/A. Nanda

Signature Not Verified

Digitally Signed
Signed by: ANISHA NANDA
Designation: Junior Stenographer
Reason: Authentication
Location: High Court of Orissa
Date: 26-Mar-2025 18:45:10

