



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.3017 of 2025

**M/s. Mideast Integrated Steels Petitioner
Ltd., Jajpur**

Represented by Advocate(s) –

Mr. R.P. Kar, Sr. Advocate
Mr. A.K. Dash, Advocate

-Versus-

Union of India and others Opposite Parties

Represented by Advocate(s) –

Mr. S. Das, Advocate
(Addl. Standing Counsel)

Mr. A. Kedia, Advocate
(Jr. Standing Counsel)

CORAM:

**THE HON'BLE MR. JUSTICE ARINDAM SINHA,
THE ACTING CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE M.S. SAHOO**

**ORDER
24.03.2025**

WP(C) no.3017 of 2025 and I.A. no.1484 of 2025

**Order No.
01.**

1. Mr. Kar, learned senior advocate appears on behalf of petitioner and submits, under challenge is, inter alia, notification dated 28th December, 2023 made by Central Board of Indirect Taxes and Customs. He submits, similar challenge has been admitted by us on **order dated 1st August, 2024** passed in **W.P.(C)**



no.17352 of 2024 (Arrdy Engineering Innovations Private Limited v. Union of India and others).

2. He submits, he has an additional point. Though impugned notification says it is on recommendation of the council but no such recommendation is available for being accessed by the public. He relies on view taken by a learned single Judge in the Gauhati High Court on **judgment dated 19th September, 2024** in a batch of writ petitions, lead case being **W.P.(C) 3585 of 2024 (M/s. Barkataki Print and Media Services v. Union of India and others).**

3. Mr. Das, learned advocate, Addl. Standing Counsel appears on behalf of State revenue and Mr. Kedia, learned advocate, Junior Standing Counsel, for Central revenue.

4. Revenue is on notice of petitioner's contention. They will take a call on disclosure to be made. If disclosure is made, it will be accepted on adjourned date upon advance copy served.

5. Mr. Das submits, the writ petition be listed after three weeks. Mr. Kar, prays for interim protection against recovery pursuant to belated assessment order passed.



6. List on 25th April, 2025. Assessment order dated 23rd August, 2024 will remain stayed till next date of hearing.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Prasant

Signature Not Verified

Digitally Signed
Signed by: PRASANT KUMAR SAHOO
Designation: PERSONAL ASSISTANT
Reason: Authentication
Location: Orissa High Court
Date: 24-Mar-2025 20:02:22

