

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.5617 of 2026

Durga Prasad Tripathy

....

Petitioner

Represented by Adv.–

Mr. Rajesh Tripathy, Advocate

-Versus-

**Director General of Goods and
Services Tax Intelligence,
Bhubaneswar and others**

....

Opposite Parties

Represented by Adv.–

Mr. Bismay Anand Prusty, Senior Standing Counsel

Mr. Avinash Kedia, Junior Standing Counsel

Mr. Sunil Mishra, Standing Counsel

CORAM:

HON' BLE THE CHIEF JUSTICE

AND

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

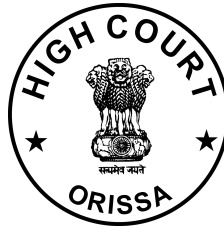
26.03.2026

Order No.

01.

W.P.(C) No.5617 of 2026 and I.A. No.3332 of 2026

1. Mr. Rajesh Tripathy, learned counsel appears for the petitioner and submits, impugned is show cause notice and order dated 8th November, 2023 issued under Section 74 of Central Goods and Services Tax Act, 2017 for the period from May, 2018 to February, 2021. Referring to, *inter alia*, sub-Section (10) in Section 74, he submits, there is prescribed period for issuance of



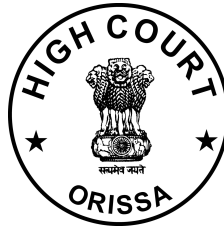
notice as within five years, *inter alia*, from due date of furnishing of annual return for a particular financial year.

2. He relies on view taken by a learned single Judge in the High Court of Karnataka in **Writ Petition No.15810 of 2024 (T-Res)** on judgment dated 4th September, 2024 (**Veremax Technologie Services Ltd. v. Assistant Commissioner of Central Tax**). The learned Judge held, consolidation of multiple assessment years into single show cause notice contravenes the provisions. He seeks interference, interim at the stage.

3. Learned Senior Standing Counsel appearing on behalf of the Revenue draws attention to definitions Section 2(106) to submit, meaning given to 'tax period', when applied to the show cause notice brooks no interference. He submits further, as on date of issuance of the show cause notice, petitioner had obtained registration.

4. Petitioner is relying on view taken by a learned single Judge against consolidation of tax period. In the circumstances, the writ petition requires hearing.

5. Counter be filed by the next date.



6. List this matter on 16th April, 2026 along with WP(C) No.8858 of 2025. Impugned order will remain stayed till next date of hearing.

7. It is made clear that all other points involved in the instant writ petition are kept open.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin/PA