

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P (C) No.4457 of 2024

Utkal Keshari Mohapatra

.....

Petitioner

Mr. A. N. Mohanty, Advocate

Vs.

***Commissioner of CT & GST,
Odisha, Cuttack & Ors..***

.....

Opposite Parties

*Mr. S. Mishra, SC, CT & GST
Organization*

CORAM:

DR. JUSTICE B.R. SARANGI

MR. JUSTICE G. SATAPATHY

ORDER

04.03.2024

W.P.(C) No.4457 of 2024

And

I.A. No.2798 of 2024

Order No.

01

This matter is taken up through hybrid mode.

2. Heard Mr. A.N. Mohanty, learned counsel appearing for the petitioner and Mr. S. Mishra, learned Standing Counsel appearing for the CT & GST Organization.

3. The petitioner has filed this writ petition seeking to quash the adjudication order dated 22.11.2023 passed by opposite party no.2-Assistant Commissioner of State Tax, Jagatsinghpur Circle, Cuttack-II under Annexure-1.

4. Mr. A.N. Mohanty, learned counsel appearing for the petitioner contended that the order dated 22.11.2023 passed by opposite party no.2 is without jurisdiction. It is contended that the demand notice, which has been issued on the ground of discrepancy, has already been adjudicated and confirmed in appeal. Thus, it is not permissible on the part of the authority to

reopen the same. Thereby, the order so passed by the authority cannot be sustained in the eye of law.

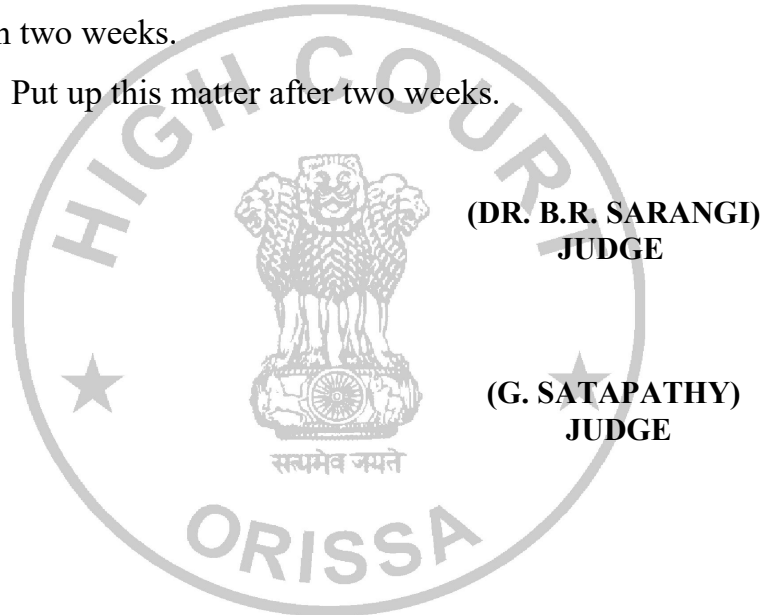
5. Mr. S. Mishra, learned Standing Counsel appearing for the CT & GST Organization seeks time to obtain instructions in the matter.

6. Issue notice to the opposite parties both in main case and Interlocutory Application.

7. Since Mr. S. Mishra, learned Standing Counsel appearing for the CT & GST Organization accepts notice on behalf of opposite parties no.1 to 3, let three extra copies of the writ petition be served on him to obtain instructions or file counter affidavit within two weeks.

8. Put up this matter after two weeks.

Alok



Signature Not Verified

Digitally Signed
Signed by: ALOK RANJAN SETHY
Designation: A.R-cum-Sr. Secretary
Reason: Authentication
Location: ORISSA HIGH COURT
Date: 05-Mar-2024 11:00:18

