



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6525 of 2025

M/s. Dolamani Choudhury, ... Petitioner
Kalahandi

Represented By Adv. –
Ms. Itishree Tripathy, Advocate

-versus-

Chief Commissioner of CT and Opposite Parties
GST, Odisha and others

Represented By Adv. –
Mr. S. Mishra, Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA,

THE ACTING CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER
06.03.2025

Order No.
01.

1. Ms. Tripathy, learned advocate appears on behalf of petitioner and submits, impugned is assessment order under section 63 in Odisha Goods and Services Tax Act, 2017. The assessment has been made against her client as unregistered dealer. She submits, her client obtained registration on 28th February, 2018 and from 21st September, 2017 as per registration certificate disclosed as annexure-1.

2. Being duly registered her client disclosed return from the period financial year 2018-19. Form GSTR-9 was obtained from the



portal upon information uploaded. Her client had no knowledge about revenue having proceeded ex parte to result in issuance of impugned order. She further submits, the impugned order is without jurisdiction.

3. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of State revenue and prays for adjournment to obtain instructions.

4. List on 28th March, 2025.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Jyoti

Signature Not Verified

Digitally Signed
Signed by: JYOTIPRAVA BHOL
Designation: Junior Stenographer
Reason: Authentication
Location: HIGH COURT OF ORISSA
Date: 06-Mar-2025 18:34:51

