



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.8105 of 2026

**M/s. Mahabir Borewell and
Equipments, Bhubaneswar**

....

Petitioner

Represented by Adv.—
Mr. S.A. Mohanty, Advocate

-Versus-

**The Principal Commissioner of CGST
and Central Excise, Bhubaneswar and
Others**

....

Opposite Parties

Represented by Adv.—
Mr. Sujan Kumar Roy Choudhury, Senior Standing Counsel

**CORAM:
HON'BLE THE CHIEF JUSTICE
AND
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER
06.05.2026**

Order No.

02.

W.P.(C) No.8105 of 2026 and I.A. No.4581 of 2026

1. Mr. S.A. Mohanty, learned counsel appears for the petitioner and submits, impugned is show cause notice dated 4th December, 2024 and order dated 5th December, 2025 issued under Section 73 of the Central Goods and Service Tax Act, 2017 for the periods 2021-22 to 2022-23. Referring to, *inter alia*, sub-section (10) in Section 73, he submits, there is prescribed period for issuance of notice, i.e., within three years from due date of furnishing of annual return for the particular financial year.

2. He relies on view taken by a Division Bench in the High Court of Andhra Pradesh at Amaravati in *Writ Petition No.14874 of 2025 on judgment dated 26th September, 2025 (Sahiti Agencies Vs. The Assistant Commissioner of Central Tax and Central Excise and*



another), wherein learned Division Bench held that neither a common show cause notice nor a common order can be issued for different tax periods and submitted that consolidation of multiple assessment years into single show cause notice contravenes the provisions. He seeks interference.

3. Mr. Sujan Kumar Roy Choudhury, learned Senior Standing Counsel appears on behalf of the Revenue and 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 fairly submitted that the Hon'ble Supreme Court in SLP(C) Diary No.1429/2026 against the decision in *Sahiti Agencies (supra)* issued notice, but no order of stay of the judgment has been passed.

4. Petitioner is relying on the view taken by a Division Bench of the Andhra Pradesh High Court against consolidation of tax period. In the circumstances, the writ petition requires hearing.

5. Counter affidavit be filed by the next date.

6. List this matter along with W.P.(C) No.8858 of 2025, when the said matter is directed to be listed. Impugned order will remain stayed till the 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

Signature Not Verified
Digitally Signed
Signed by: SANJAY KUMAR JENA
Designation: Asst. Registrar-cum-Sr. Secretary
Reason: Authentication
Location: High Court of Orissa, Cuttack.
Date: 08-May-2026 15:46:44

S.K. Jena/Sr. Secy.

(M.S. Raman)
Judge