



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7413 of 2025

**M/s. Tara Prasanna Nayak,
Patabandha, Khordha**

....

Petitioner

Represented By Adv. –
Mrs. Z.M. Wallace, Advocate

-versus-

**The Chief Commissioner of CT
and GST, Odisha and others**

....

Opposite Parties

Represented By Adv. –
Mr. S. Das, ASC
Mr. A. Kedia, 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

25.03.2025

Order No.

01.

1. Mrs. Wallace, learned advocates appear on behalf of petitioner.

Mrs. Wallace submits, under challenge is demand notice dated 20th January, 2021 issued by the Sales Tax Officer pertaining to financial year 2017-18 issued under section 74 of Odisha Goods and Services



Tax Act, 2017. She draws attention to show cause notice dated 20th January, 2021 to point out, in it there was direction to file reply as well as for personal hearing on dates and times mentioned in the table. Referring to the table she demonstrates, only date of filing show cause was given. On query made she submits, reply to the show cause could not be submitted because of the pandemic.

2. Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of revenue and submits, a reminder was also given to file reply. It was presumed, on filing reply there may arise necessity of personal hearing, if at all. Otherwise, omission to file reply would mean the assessee has no defence to the demand. He relies on sub-section (4) in section 75.

3. Petitioner is relying on directions given in the show cause notice. It was in respect of a demand. Any defect in the show cause notice would cause violation of principles of natural justice. On query made Mr. Das in fairness submits, time be extended for petitioner to file reply and thereafter in event personal hearing is sought, it will be given.



4. In view of aforesaid, impugned demand is set aside and quashed. Petitioner has four weeks from date to file reply to the show cause. In event it does file reply, in it request may be made for personal hearing or separately thereafter. In event the reply is not filed as directed, impugned order will stand automatically restored.

5. The writ petition is disposed of.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Sks

Signature Not Verified

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Signed by: SISIR KUMAR SETHI
Designation: Personal Assistant
Reason: Authentication
Location: ORISSA HIGH COURT
Date: 25-Mar-2025 18:37:09

