IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.8043 of 2026

Bharat Jena	….	**Petitioner**

Represented by Adv.–
Ms. Itishree Tripathy, Advocate

-Versus-

Central Board of Indirect Taxes and Customs and others	….	**Opposite Parties**

Represented by Adv.–
Mr. B.A. Prusty, Senior Standing Counsel (CGST & CX)
Mr. A. Kedia, Junior Standing Counsel (OP No.3)

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

ORDER

Order No. **26.03.2026**

01. ***W.P.(C) No.8043 of 2026 and I.A. No.4861 of 2026***

1. Challenging the issuance of show-cause notice dated 15th October, 2022 along with all consequential proceedings, on the ground that the clubbing of multiple assessment years/financial years for the purpose of issuing a single show-cause notice is impermissible in law and constitutes a violation of the provisions of the Central Goods and Services Act, 2017, the Odisha Goods and Services Tax Act, 2017 as well as the Central Goods and Services Tax Rules, 2017 and the Odisha Goods and Services Tax Rules, 2017, the petitioner has approached this Court by filing this writ petition carving to invoke extraordinary jurisdiction under Article 226/227 of the Constitution of India.

2. Learned counsel for the petitioner 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 appears on behalf of 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 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. List this matter along with W.P.(C) No.10000 of 2025 and W.P.(C) No.8858 of 2025 on 16th April, 2026. Counter affidavit, if any, be filed in the meantime.

6. As an interim measure, it is directed that no further proceedings be taken on the basis of impugned show-cause notice issued by opposite party No.3 till the next date.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S.K. Jena/Sr. Secy.

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: 31-Mar-2026 11:12:17