



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.7640 of 2025

**M/s. STMP Ventures Private Petitioner
Limited, Sundergarh**

Represented by Advocate(s) –

Mr. Gouri Mohan Rath, Advocate

-Versus-

**The Commissioner, Commercial Opposite Parties
Tax and GST, Odisha, Cuttack
and another**

Represented by Advocate(s) –

Mr. S. Mishra, Standing Counsel (Revenue)

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**

WP(C) no.7640 of 2025 and I.A. no.4379 of 2025

Order No.

01.

1. Mr. Rath, learned advocate appears on behalf of petitioner and submits, prayer of his client is for quashing



show-cause notice dated 8th December, 2022 as well as adjudication order dated 5th February, 2025. He submits, the show-cause notice was vague. The adjudication was proceeded with without disclosure of material relied upon for purpose of allegation made that his client had evaded tax.

2. He draws attention to the show-cause notice enclosing brief facts of the case. He refers to paragraph 2 under ‘findings and order’. The paragraph is reproduced below.

“2. Secondly, you have requested to share a copy of tax evasion report along with the inquiry report which can be provided only after production of the books of account to the proper officer who has initiated adjudication who may retain a photocopy of the relevant pages of the books of account for reference or to be confronted to the assessee, if required.”

(emphasis supplied)

He submits, his client was prevented from placing its defence against the allegation of tax evasion. He seeks interference.

3. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of revenue. He clarifies, an initial notice was issued to petitioner. There was reply, upon consideration of which the show-cause notice was issued. He seeks adjournment to obtain instructions. Mr. Rath seeks interim measure.

4. There is indication from above reproduced paragraph from the show-cause notice that disclosure of the enquiry



report will be made after petitioner submits its books of accounts. Where there is reference to tax evasion report in the show-cause notice, we see no reason for it having been withheld on a condition for production of the books of accounts. We have prima facie satisfaction to interfere at this stage. Adjournment is granted on direction for impugned adjudication order to remain stayed till next date of hearing.

5. List on 22nd April, 2025.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

RKS

Signature Not Verified

Digitally Signed
Signed by: RANJAN KUMAR SETHI
Designation: Assistant Registrar-Cum-Senior Secretary
Reason: Authentication
Location: ORISSA HIGH COURT
Date: 25-Mar-2025 19:21:45

