IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.10836 of 2026

M/s. Tirupati Drilling and Mining Services Pvt. Ltd., Jharsuguda	….	**Petitioner**

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

-Versus-

The Chief Commissioner of CGST and Central Excise, Bhubaneswar and Others	….	**Opposite Parties**

Represented by Adv.–
Mr. B.A. Prusty, Senior Standing Counsel

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

ORDER

Order No. **06.05.2026**

02. ***W.P.(C) No.10836 of 2026 and I.A. No.6026 of 2026***

1. Mr. S.A. Mohanty, learned counsel appears for the petitioner and submits, impugned is show cause notice dated 8th August, 2025 and order dated 12th March, 2026 issued under Section 74 of the Central Goods and Service Tax Act, 2017 for the periods 2019-20, 2020-21, 2021-22, and 2022-23. Referring to, *inter alia,* sub-section (10) in Section 74, 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. B.A. Prusty, 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

(M.S. Raman)
Judge

S.K. Jena/Sr. Secy.