



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.10094 of 2025

**M/s. Mahindra Susten Pvt. Ltd,
Bhubaneswar**

....

Petitioner

Represented by Adv.–
Mr. C.R. Das, Advocate

-Versus-

**Commissioner of CT & GST, Odisha
and others**

....

Opposite Parties

Represented by Adv.–
Mr. Sunil Mishra, Standing Counsel
for opposite parties No.1, 3 & 4
Mr. A. Kedia, Junior Standing Counsel
for opposite party No.2

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

ORDER
01.05.2025

Order No.
01.

1. Though against the order in Annexure-11, an alternate remedy is provided under the statute, but the GST Appellate Tribunal is not functioning as of date.
2. Issue notice. Since Mr. Mishra and Mr. Kedia, learned Standing Counsel and Junior Standing Counsel appear on behalf of opposite parties No.1, 3 & 4 and opposite party No.2 respectively, no formal notice need be issued to them. Let required number of



copies of this petition be served upon them within three working days.

3. List this matter on 23rd June, 2025 along with W.P.(C) No.9822 of 2025.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

*M. Panda/
S.K. Behera*