



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12127 of 2025

M/s. Reliable Security and Intelligence Services (Orissa) Pvt. Ltd. ***Petitioner***

Mr. Jagabandhu Sahoo, Senior Advocate
assisted by Ms. Kajal Sahoo, Advocate

-versus-

Assistant Commissioner, GST & Central Excise, Cuttack-I Division, Cuttack and others ***Opposite Parties***

Mr. Mukesh Agarwal, Junior Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

01.09.2025

Order No.

01. **W.P.(C) No.12127 of 2025 and I.A. No.5675 of 2025**

1. Mr. Jagabandhu Sahoo, learned Senior Advocate appears for the petitioner and submits, impugned is order dated 31st December, 2024 issued under Section 74 of Odisha Goods and Services Tax Act, 2017 for Financial Years 2017-2018 (July, 2017 to March, 2018), 2018-2019, 2019-2020 and 2020-2021. Referring to, *inter alia*, sub-Section (10) in Section 74, he submits, there is prescribed period for issuance of notice as within five years, *inter alia*, from due date of furnishing of annual return for a particular financial year.



2. He relies on view taken by a learned single Judge in the High Court of Karnataka in **Writ Petition No.15810 of 2024 (TRes) 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. Mr. Agarwal, learned Junior 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.
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. Counter be filed by the next date.
6. List this matter along with WP(C) No.4554 of 2025 on the date fixed therein. Impugned order will remain stayed till next date of hearing.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant