



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 and
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

12.02.2026

Order No.

- 02.
1. Learned Senior Advocate appearing for the petitioner has completed his argument and submitted the compilation of the judgments taking an uniform view that clubbing of multiple financial years in the single show-cause notice offends the provisions of the Central Goods and Services Tax Act, 2017. Copy of the said compilation is handed over to the learned Junior Standing Counsel appearing for the opposite parties-Department in Court today, who prays for an accommodation to go through the said judgments.
 2. In view of the above, list this matter on 19th February, 2026.
 3. Interim order passed earlier shall continue till the next date.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge