



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12009 of 2025

M/s. Prafulla Kumar Dey

....

Petitioner

Mr. Chitta Ranjan Das, Advocate

-versus-

***Principal Commissioner, GST &
Central Excise, Bhubaneswar***

....

Opposite Parties

Mr. S.K. Roy Choudhury, Senior Standing Counsel
for GST & Central Excise

CORAM:

HON'BLE THE CHIEF JUSTICE

AND

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

26.03.2026

Order No.

W.P.(C) No.12009 of 2025 and I.A. No.7097 of 2025

01. 1. Mr. Chitta Ranjan Das, learned advocate appears for the petitioner and submits, impugned is Order-in-Original dated 31st January, 2025 along with Form GST DRC-07 dated 3rd February, 2025 issued under Section 74 of Central Goods and Services Tax Act, 2017 for Financial Years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22. Referring to, *inter alia*, sub-Section (10) in Section 74, he submits, there is prescribed period for issuance of order 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 (T-Res) 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. B. A. Prusty, learned Senior 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