



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.13771 of 2025

CNR No.ODHC010330852025

***Jay Jagannath Enterprises,
Khordha***

....

Petitioner

Represented by Adv.-

Mr. Prabodha Chandra Nayak, Advocate

-versus-

***The Commissioner of (C.T. &
G.S.T.), Odisha, Cuttack and
others***

....

Opposite Parties

Mr. Sunil Mishra, Standing Counsel
(for C.T. & G.S.T. Department)

CORAM:

HON'BLE MR. JUSTICE MANASH RANJAN PATHAK

AND

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

14.08.2026

(Hybrid Mode)

Order No.

- 02.** 1. Challenging the order dated 23.08.2024 (Annexure-8) passed by the Additional Commissioner of State Tax (appellate authority) in rejecting the appeal directed against the order of rejection of application dated 25.04.2023 for revocation of cancellation of Registration, this writ petition has been filed.
2. Mr. Sunil Mishra, learned Standing Counsel for C.T. and G.S.T. Department submitted that the petitioner could not circumvent alternative remedy available under the statute



to question the validity and veracity of appellate order *vide* Annexure-8. This apart, raising vehement objection as to entertainment of writ petition, he submitted that the matter involves serious factual disputes, which does not warrant exercise of jurisdiction under Article 226 of Constitution of India. However, he seeks an accommodation to file an affidavit eliciting the details.

3. List this matter on 18th September, 2026.

(Manash Ranjan Pathak)
Judge

(Murahari Sri Raman)
Judge

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