



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 19068 of 2025

Chandra Jakeshika

....

Petitioner

Ms. Itishree Tripathy, Advocate

-versus-

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

....

Opposite Parties

Mr. Avinash Kedia, Junior Standing Counsel

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

Order No.

**ORDER
18.07.2025**

W.P.(C) No.19068 of 2025 & I.A. No.11299 of 2025

01. 1. Ms. Itishree Tripathy, learned counsel appearing on behalf of the petitioner submits that after cancellation of old Registration Certificate (RC), a fresh RC was issued in favour of the petitioner and an assessment under Section 73 of the Odisha Goods & Services Tax Act, 2017 (“GST Act”, for short) for the tax periods from April, 2020 to March, 2021 was concluded with the fresh registration number (GSTIN/ID: 21BGVPJ2106G2ZO) treating the petitioner as registered person. However, for the self-same financial year,



pertaining to which the aforesaid assessment was concluded, the Department proceeded to assess under Section 63 of the GST Act again treating the petitioner as an unregistered taxable person by generating a temporary RC number (Temp ID: 212400003189TMP relating to cancelled RC number being GSTIN: 21BGVPJ2106G1ZP) and now the Department has initiated a proceeding for recovery *vide* Notice dated 16.06.2025 (Annexure-6).

2. Mr. Diganta Das, learned Additional Standing Counsel appearing on behalf of the CT & GST Organization seeks two weeks' accommodation to obtain instructions.

3. On perusal of both the proceedings, one under Section 73 and another under Section 63 of the GST Act it is observed that different demands have been raised with respect to the self-same tax periods. Hence, this Court is *prima facie* satisfied that the petitioner has made out a case for grant of interim order.

4. In such view of the matter, the recovery proceeding initiated by issue of Notice in Form GST DRC-13, dated 16.06.2025 (Annexure-6) with respect to demand raised against RC number (Temp ID: 212400003189TMP relating to cancelled RC number



being GSTIN: 21BGVPJ2106G1ZP) shall remain stayed till the next date of listing.

5. List this matter on 4th August, 2025.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S. Behera