



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. Sunil Mishra, Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

11.08.2025

Order No.

02.

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

This matter is taken up through Hybrid mode.

2. By issue of notice for assessment under Section 63 of the Central Goods and Services Tax Act, 2017/the Odisha Goods and Services Tax Act, 2017 (collectively, "GST Act") treating the petitioner as unregistered taxable person, an assessment order dated 07.11.2024 has been passed for the tax periods from April, 2020 to March, 2021 by creating TEMP ID:212400003189TMPTMP by the Assistant Commissioner of State Tax, CT & GST Assessment Unit, Gunupur. The said order dated 07.11.2024 and notice are under challenge in the present writ petition.

3. Learned counsel for the petitioner submitted that an assessment for the aforesaid period, i.e., tax periods from April, 2020 to March, 2021 was framed vide order dated 24.09.2024 in GSTIN/ID:21BGVPJ2106G2ZO under Section 73 of the GST Act by the State Tax officer, CT & GST Circle, Rayagada raising a demand of Rs.11,06,408/- with the identical issue. It is submitted that the



authority concerned while passing order under Section 63 of the GST Act having not verified the records exceeded his jurisdiction by framing the assessment for the self-same tax periods, *i.e.*, April, 2020 to March, 2021 under Section 73 of the GST Act.

4. On 18th July, 2025, when the matter was taken up, at the request of the learned Additional Standing Counsel, this matter stood adjourned.

5. Today, when the matter was taken up, Mr. Sunil Mishra, learned Standing Counsel appearing for CT & GST Department-opposite parties submitted that after perusal of aforesaid contents of the writ petition, the Assistant Commissioner of State Tax, CT & GST Circle, Rayagada has realized the mistake and submitted that as the demanded tax in the GSTIN-21BGVPJ2106G2ZO *vide* order dated 18.12.2024 passed under Section 73 of the GST Act has already been recovered, accordingly, by rectifying the order dated 07.11.2024, he reduced the demand raised under Section 63 of the GST Act to *nil*.

6. Faced with aforesaid situation, since the demand raised by impugned order dated 07.11.2024 under Annexure-5 has been reduced to *nil*, the grievance of the petitioner has been meted out leaving no grievance to be pursued in this regard and the writ petition has virtually become infructuous.

7. Accordingly, the writ petition is disposed of as infructuous. Pending Interlocutory Application, if any, shall also stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Signature Not Verified

Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 12-Aug-2025 18:11:47

MRS/Laxmikant