



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 19501 of 2025

***M/s. Sai Sitaram Construction,
Brahmapur Sadar, Ganjam***

....

Petitioner

Ms. Kajal Sahoo, Advocate

-versus-

***Joint Commissioner of CT & GST,
Ganjam-1 Circle 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.19501 of 2025 & I.A. No.11513 of 2025

01. ***1.*** It is submitted by Ms. Kajal Sahoo, learned counsel appearing on behalf of the petitioner that for the tax period from April, 2021 to September, 2021 [pertaining to Financial Year 2021-22], the petitioner was subjected to an assessment under Section 73 of the Odisha Goods & Services Tax Act, 2017 upon noticing discrepancy during course of scrutiny of returns under Section 61 *ibid.* An appeal preferred against such order being rejected, the



Department recovered the demand raised therein by debiting from electronic cash ledger.

2. However, for the tax periods from April, 2021 to March, 2022 [relating to Financial Year 2021-22], the returns were again scrutinized without affording opportunity to participate, demand has been raised by invoking power of assessment under Section 73 of the GST Act. Ms. Sahoo submitted that for the overlapping periods, the Department should not have demanded tax twice. An order dated 11.04.2025 passed in exercise of power under Section 73 is under challenge in this writ petition.

3. This Court on perusal of the aforesaid orders and other documents finds from Notice in Form GST DRC-01 (Summary of Show Cause Notice) dated 09.08.2023 indicates “NA” against column related to “details of personal hearing and due date to file reply”. Hence, *prima facie* this Court is satisfied that the statement of the learned counsel is genuine.

4. Mr. Das, learned Additional Standing Counsel for the CT & GST Organization seeks two weeks’ time to obtain instructions.



5. Ms. Kajal Sahoo submitted that the Department is likely to take coercive action against the petitioner.

6. In view of factual position as reflected herein above, it is directed that the demand raised *vide* order dated 11th April, 2025 (Annexure-8) shall remain stayed till the next date of listing.

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

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S. Behera

Signature Not Verified

Digitally Signed
Signed by: SUMANTA BEHERA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 21-Jul-2025 17:17:21

