

IN THE HIGH COURT OF ORISSA AT CUTTACK

CONTC No.3839 of 2025

Kishore Chandra Agrawal

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Petitioner

Represented by Adv.–
Mr. Jagabandhu Sahoo, Senior Advocate
Ms. Kajal Sahoo, Advocate

-Versus-

**Shri Ananta Narayan Harpal, CT and
GST Officer, GST Circle-1,
Sambalpur**

Opposite Party

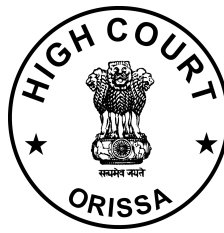
Represented by Adv.–
Mr. Sunil Mishra, Standing Counsel

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

Order No.

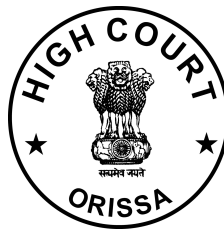
**ORDER
05.05.2026**

02. 1. The instant contempt petition is filed mere on a speculation, more particularly, on a specious ground that the alleged contemnor has violated the order dated 2nd April, 2025 passed by this Bench in I.A. No.4631 of 2025 arising out of W.P.(C) No.8043 of 2025.
2. The dispute appears to be private in nature as the lessor has a grievance against the lessee which led initially the intervention of



the GST authority by cancelling the GST Registration certificate. Since there appears to be a dispute at the place of business, by way of an interim order, we directed the authority to provisionally issue a GST certificate at the principal place of business, which does not appear to be in dispute. The authority in compliance with the said order, restored the registration of GST with clear stipulation that it is restricted to a principal place of business.

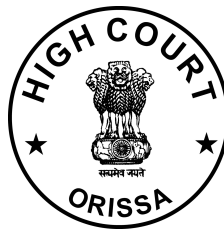
3. There cannot be any ambiguity in understanding the meaning of the words or expressions used in the order dated 2nd April, 2025. The grievance appears to have been more ego-prone than on a legal parameter. Since the lessee is continuing with the business at the demised premise which has caused annoyance to the petitioner being a lessor and a shelter is taken under the provisions of the Contempt of Courts Act, 1971. The said Act is enacted in tune with the powers conferred upon the High Court under Article 215 of the Constitution of India with the primary object of preserving the sanctity and the majesty of the Court and its orders passed from time to time. Any conscious and/or wilful violation of an order is amenable to be dealt with by the Court and may proceed to inflict punishment as provided in the said Act and also to ensure its due implementation.



4. It is no gainsaying that if the tenet of the order is capable of giving more than one meaning and there appears to be some ambiguity in this regard, it is not a fit case to punish a person under the contempt. The Court must go by the words and/or the expressions used in the directions passed by it and if the same is lucid and explicit and clear in all senses which a man of perfect intellectual can understand, taking aid to an extraneous factors and inviting the attention of the Court that the same has been impliedly violated, it is not a fit case for a contempt. Apart from the same, the contempt proceeding cannot be used as a tool to settle its personal scores when the Court does not find from the tenet of the order that there is any conscious and/or deliberate violation of the said order.

5. The instant petition is one of such example where the lessor is trying to settle his personal scores against the lessee and it does not appear that the authority, the alleged contemnor, has acted in gross violation of the solemn order.

6. We, thus, dismiss the contempt petition with cost of Rs.25,000/- to be deposited with the Odisha State Legal Services Authority, Cuttack within two weeks from date. In the event of



deposit of the said amount, the same shall be kept in an account earmarked for juvenile.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin/PA