IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24148 of 2025

M/s. Gurprit Singh Chawla, Jharsuguda	….	**Petitioner**

Ms. Itishree Tripathy, Advocate

-Versus-

Joint Commissioner of State Tax (Appeal), CT & GST Territorial Range, Sambalpur and another	….	**Opposite Parties**

Mr. S. Tibrewal, Additional Standing Counsel for CT & GST Organisation

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

ORDER

Order No. **12.11.2025**

01. **1.** Ms. Itishree Tripathy, learned advocate appears on behalf of petitioner and submits that the petitioner is aggrieved by order dated 22nd May, 2024 made by the First Appellate Authority. She wants to appeal therefrom to the Tribunal, but it has not yet been constituted. In the circumstances, the assessee and the department were complying with directions made on **order dated 16th February, 2024** by the First Division Bench in a batch of writ petitions, lead case being **WP(C) No.42015 of 2023 (M/s. Maa Tarini Traders v. State of Odisha and others**).

1.1. The directions included requiring the assessee to deposit 10% of the disputed amount of tax on filing the appeal and further 20% of remaining disputed tax, for the impugned order to be stayed.

1.2. She submits, her client is up against State revenue. There was notification dated 16th August, 2024 made by Central revenue reducing latter deposit to 10%. Now, State revenue has correspondingly notified on 29th October, 2024. In the circumstances, the writ petition may be disposed of as covered by order dated 16th February, 2024 (supra) with modification for deposit of 10% of remaining disputed tax for impugned order to remain stayed.

2. Mr. S. Tibrewal, learned Additional Standing Counsel furnished Notification S.O. No.4220(E), dated 17th September, 2025 issued by the Department of Revenue, Ministry of Finance, which reads as follows:-

> *"In exercise of the powers conferred by sub-section(1) of Section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed by the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal."*

3. Considered the aforesaid submissions made by the learned counsel for the parties and on going through the notification dated 17th September, 2025, this Court directs the petitioner to deposit 10% of the disputed tax before the appellate authority for impugned first appellate order to remain stayed. The deposit be made within four weeks accordingly.

4. The petitioner may take steps to prefer appeal in terms of Notification dated 17th September, 2025 and in consonance with "User Advisor for the GSTAT e-Filing Portal".

5. List this matter along with WP(C) No.9822 of 2025 on the date fixed therein.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Sisira