



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24264 of 2025

M/s. Amulya Kumar Dash ***Petitioner***

Mr. Anup Narayan Mohanty, Advocate

-versus-

Principal Commissioner, CGST ***Opposite Parties***
and Central Excise and others

Mr. Sujan Kumar Roy Choudhury, Senior
Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

24.09.2025

Order No.

01. ***W.P.(C) No.24264 of 2025 and I.A. No.14556 of 2025***

1. Mr. Anup Narayan Mohanty, learned Advocate appears for the petitioner and submits, impugned is show cause notice dated 13th May, 2025 issued under Section 74 of Odisha Goods and Services Tax Act, 2017 for Financial Years 2020-2021 and 2021-2022. Referring to, *inter alia*, sub-Section (10) in Section 74, he submits, there is prescribed period for issuance of notice as within five years, *inter alia*, from due date of furnishing of annual return for a particular financial year.

2. He relies on view taken by a learned single Judge in the High Court of Karnataka in **Writ Petition No.15810 of 2024 (T-Res) on judgment dated 4th September, 2024 (Veremax Technologie Services Ltd. v. Assistant Commissioner of Central Tax)**. The



learned Judge held, consolidation of multiple assessment years into single show cause notice contravenes the provisions. He seeks interference, interim at the stage.

3. Mr. S.K. Roy Choudhury, learned Senior Standing Counsel appears on behalf of Revenue and draws attention to definitions Section 2(106) to submit, meaning given to 'tax period', when applied to the show cause notice brooks no interference. He submits further, as on date of issuance of the show cause notice, petitioner had obtained registration.

4. Petitioner is relying on view taken by a learned single Judge against consolidation of tax period. In the circumstances, the writ petition requires hearing.

5. Counter be filed by the next date.

6. List this matter along with WP(C) No.8858 of 2025 on the date fixed therein. Impugned order will remain stayed till next date of hearing.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant

Signature Not Verified

Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 24-Sep-2025 20:04:01

