IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P. (C) No.30644 of 2025

M/s.Iliyas Granites .... ***Petitioner***

Mr.P.Harichandan, Advocate

-versus-

Superintendent GST & CE,
Berhampur Range-I, Berhampur,
Ganjam and others .... ***Opposite Parties***

Mr.Mukesh Agarwal, Jr. Standing Counsel

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

ORDER
11.11.2025

Order No.
01. **W.P. (C) No.30644 of 2025 and I.A.No.18924 of 2025**

1. Mr.P.Harichandan, learned Advocate appears on behalf of the petitioner and submits, impugned is show cause notice dated 9th December, 2022 issued under Section 74 of Central Goods and Services Tax Act, 2017 for Financial Years 2017-2018, 2018-2019, 2919-2020 & 2020-2021. 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.Agarwal, learned Junior 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.

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 on the date fixed along with W.P. (C) No.4554 of 2025 on the date fixed therein.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Bichi