



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.30644 of 2025

M/s. Ilyas Granites

....

Petitioner

Mr. Pranaya Kishore Harichandan, Advocate

-versus-

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

....

Opposite Parties

Mr. Mukesh Agarwal, Junior Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

19.12.2025

Order No.

02.

I.A. No.21242 of 2025

1. This Interlocutory Application has been filed for modification of the order dated 11th November, 2025 passed in the instant writ petition.

2. Learned counsel appearing for the petitioner in the writ petition not only challenged the Order-in-Original dated 7th July, 2025 (Annexure-2) but also the show-cause notice dated 9th December, 2022 issued under Section 74 of the Central Goods and Services Tax Act, 2017 *inter alia* on the ground that the same involves multiple financial years. This Court appreciating pendency of different writ petitions on the identical issue raised following *Veremax Technologie Services Ltd. Vs. Assistant Commissioner of Central Tax* in WP(C) No.15810 of 2024 (T-Res) *vide* judgment dated 4th September, 2024 rendered by the High Court of Karnataka, issued notice to the opposite parties inviting counter affidavit by order dated 11th November, 2025.

2.1. It is brought to our notice that in other writ petitions of identical nature to which the writ petition is tagged, interim orders have been passed. However, in the instant writ petition in order dated



11th November, 2025, the interim order similar to that is passed in other writ petitions tagged to WP(C) No.4554 of 2025 is not reflected. It is submitted that unless the petitioner is protected by passing interim order similar to that is passed in WP(C) No.4554 of 2025 and batch of matters tagged thereto, serious prejudice would ensue and the department may proceed further rendering the writ petition infructuous.

3. At this stage, learned Junior Standing Counsel appearing for the Department-opposite parties conceded that interim orders have been passed in WP(C) No.4554 of 2025 and batch. He has no objection if identical interim orders passed in the writ petitions wherein similar issue is raised and pending before this Court.

4. After hearing learned counsel for both the parties and considering the averments made in the Interlocutory Application and on perusal of interim orders passed to in WP(C) No.4554 of 2025, it is felt necessary to pass similar interim order in the present writ petition. Since notice has already been issued to the opposite parties directing them to file counter affidavit by the next date, awaiting response from the opposite parties, the impugned order will remain stayed till the next date of hearing.

5. Accordingly, the I.A. stands disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant