

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.30397 of 2024

Dr. Bijaya Krishna Mohanty **Petitioner**

Represented by Adv.–

Dr. Kanhayalal Sharma, Advocate

-Versus-

The Principal Commissioner, GST & Central Excise, Bhubaneswar and others **Opposite Parties**

Represented by Adv.–

Mr. Sujan Kumar Roy Choudhury, Senior Standing Counsel

CORAM:

HON'BLE THE CHIEF JUSTICE

AND

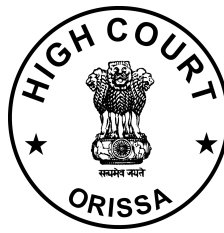
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

02.05.2025

Order No.

01. 1. Heard Dr. Kanhayalal Sharma, learned counsel for the Petitioner and Mr. Sujan Kumar Roy Choudhury, learned Senior Standing Counsel for the Department.
2. The Petitioner, who is a practicing advocate at Cuttack, has been served with the impugned notice dated 8th October, 2021 demanding service tax amounting to Rs.2,16,655/- for the Financial Year 2016-17 in terms of Section 73 of the Finance Act, 1994. This was followed by the Order-in-Original dated 14th August, 2024 passed by the Assistant Commissioner, GST and Central Excise, Berhampur Division, Berhampur raising a demand of service tax to the tune of Rs.2,16,655/- under Section 73 of the



Finance Act, 1994 besides interest and penalty (Annexures-4 & 1 respectively).

3. Learned counsel appearing for the petitioner placed reliance on the order dated 07.04.2025 of this Court passed in the W.P.(C) No.6592 of 2025 (*Shivananda Ray v. Principal Commissioner, CGST and Central Excise, Bhubaneswar and others*).

4. Having given opportunity to the Senior Standing Counsel for perusal of said Order, he conceded that the issue involved in the present case has already been addressed to and there remains nothing for adjudication.

5. Facing with such situation, the writ petition is accordingly disposed of in terms of the order dated 07.04.2025 passed in the W.P.(C) No.6592 of 2025 (*Shivananda Ray v. Principal Commissioner, CGST and Central Excise, Bhubaneswar and others*).

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin/PA

Signature Not Verified

Digitally Signed
Signed by: SUBASH KUMAR GUIN
Designation: Personal Assistant
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 06-May-2025 12:09:08

