



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.34653 of 2025

***M/s. ESL Steel Limited and
another***

....

Petitioners

Mr. Bharat Raichandani, Advocate
Mr. Rishabh Prasad, Advocate
Mr. Onkar Sharma, Advocate

-versus-

Union of India & others

....

Opposite Parties

Mr. P.K. Parhi, DSGI along with
Mr. Satya Narayan Pattanaik, CGC for O.P. No.1
Mr. Debashis Tripathy, AGA for O.P. Nos.2 and 4
Mr. Avinash Kedia, Jr. Standing Counsel
for O.P. Nos.3 and 5

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

11.12.2025

Order No.

01. **W.P.(C) No.34653 of 2025 and I.A. No.22209 of 2025**

1. Leave is granted to the petitioners to add the State CT & GST Authorities as party-opposite parties in the instant writ petition. A copy of the writ petition shall be served upon Mr. Sunil Mishra, learned Standing Counsel, who appears for the State CT & GST Department in course of the day.

2. Since Mr. P.K. Parhi, learned Deputy Solicitor General of India along with Mr. Satya Narayan Pattanaik, learned Central Government Counsel appears and waives service of notice on behalf of opposite party no.1, Mr. Debashis Tripathy, learned Additional Government Advocate appears and waives service of notice on behalf of opposite party nos.2 and 4, Mr. Avinash Kedia,



learned Junior Standing Counsel appears and waives service of notice on behalf of the opposite party nos.3 and 5, learned counsel for the petitioners is directed to serve adequate number of copies of the writ petition on them in course of the day.

3. We find that certain provisions of the GST Act are challenged in the instant writ petition being unconstitutional and contrary to the settled principles of law as recognized in the Indian Legal Parlance. Apart from the aforesaid relief, the challenge is also founded upon the notice dated 1st September, 2025 on the premises that it covers multiple financial years which is impermissible in law. The aforesaid point came up before the High Court of Karnataka in Writ Petition No.15810 of 2024, decided on 4th September, 2024 (*Veremax Technologie Services Ltd. Vs. Assistant Commissioner of Central Tax*), wherein the Single Bench was of the view that one show-cause notice for multiple tax periods are not permissible and quashed the same.

4. The spate of writ petitions have been filed before this Court taking the same plea and have been admitted by this Court by granting liberty to the authorities to file their affidavit. One of such writ petitions being W.P.(C) No.27979 of 2024 is pending before this Court, where the identical legal issues are involved.

5. List this matter along with W.P.(C) No.27979 of 2024 on 15th January, 2026. Consolidated cause title of the writ petition be filed within a week from date. Counter affidavit be filed within two weeks from date and Rejoinder be filed within one week thereafter.



6. There shall be stay of operation of the impugned show-cause notice bearing File No.ZD210825032263R, dated 1st September, 2025 *vide* Annexure-P-1 till the next date.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini